

Cederberg Municipality **MID-YEAR BUDGET AND PERFORMANCE REPORT 2024-2025**



Prepared in terms of the
Local Government:
Municipal Finance
Management Act
(56/2003): Municipal
Budget and Reporting
Regulations, Government
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Glossary

Adjustments budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality revises its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Equitable share	The equitable share is an unconditional allocation from National Treasury. Its purpose is to provide basic services and perform the functions allocated to it
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it will not be paid in the same period.
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share	A grant paid to municipalities to subsidise free basic services.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MTREF	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Mscoa	Means a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

Legislative Framework:

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act No. 56 of 2003 - Section 72: Mid-Year Budget and Performance Assessment

Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year–
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account–
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report, and
 - (b) submit a report on such assessment to–
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review–
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Municipal budget and reporting regulations (MBRR) - Section 33 to 35

(33) Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act

(34) Publication of mid-year budget and performance assessments

(1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.

(2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-

- (a) summaries in alternate languages predominant in the community, and
- (b) information relevant to each ward in the municipality.

(35) Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form-

- (a) the mid-year budget and performance assessment by 25 January of each year; and
- (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

Part 1: In-Year Report

Mayor's Report

In terms of the MBRR section 3:

3. The Mayor's report accompanying an in-year monthly budget statement must provide-
 - (a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
 - (b) a summary of any financial problems or risks facing the municipality or any such entity; and
 - (c) any other information considered relevant by the Mayor.

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2024/2025 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

Implementation of budget in terms of SDBIP

The Municipal Manager should ensure that the budget is implemented in terms of the SDBIP.

Financial problems or risks facing the Municipality

The financial position of Cederberg Municipality has gradually improved since the previous financial years. With stringent budget controls and const containment measures, it managed to table a funded budget and aims to continue improving its budget funding position.

Expenditure is being monitored and contained closely whilst revenue is being optimally maximized. Cost containment measures has been implemented and credit control operating procedures are implemented and being enforced.

The Municipality participates in the Debt Relief Program, which helps alleviate the burden of the unpaid debt owed to Eskom.

Other information

Remedial Action to be taken on the 2023/24 Audit Outcomes

The annual report of the 2023/24 financial year is covered in a separate report to Council at the same meeting where this section 72 report is considered. Any problems and/or corrective action identified in the oversight report by Council will be monitored and actioned in terms of OPCAR for correction in the current financial year.

Council Resolutions

In terms of the MBRR section 5:

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -
 - (a) noting the monthly budget statement and any supporting documents;
 - (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
 - (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
 - (d) noting the in-year reports of any municipal entities; and
 - (e) any other resolutions that may be required.

It is recommended that:

1. The Council takes note of the Mid-Year Budget and Performance Assessment Report referred to in Section 72 of the Act;
2. The municipality revises the budget during February 2025 to realign budget assumptions on projected revenue collections, expenditure projections and grant funding.

Executive Summary

Introduction

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the

Consolidated Performance

TABLE 1: CONSOLIDATED OVERVIEW OF THE 2024/2025 MTREF

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	453 971 054,62	451 489 659,00	465 983 223,00	51 792 440,63	240 915 654,77	229 368 219,00	11 547 435,77	5,03%
Total Operating Expenditure	445 369 180,31	451 160 155,00	465 925 617,00	31 933 688,49	218 755 298,59	227 553 370,00	- 8 798 071,41	-3,87%
Surplus/(Deficit)	8 601 874,31	329 504,00	57 606,00	19 858 752,14	22 160 356,18	1 814 849,00	20 345 507,18	1121,06%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	58 921 700,00	2 240 330,84	8 014 685,37	29 914 005,00	- 21 899 319,63	-73,21%
Capital Transfers and Subsidies (Allocations in-kind)	5 550 228,62	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 431 702,32	61 063 853,00	58 979 306,00	22 099 082,98	30 175 041,55	31 728 854,00	- 1 553 812,45	-4,90%
Total Capital Expenditure	41 662 116,02	80 568 025,00	78 755 376,00	2 261 530,84	8 602 567,26	47 922 313,00	- 39 319 745,74	-82,05%

Actuals for operating revenue are above while operating expenditure is below YTD budget respectively. Variances for revenue was 5.03% above whilst the variance for operating expenditure was 3.87% below YTD budget.

The operating revenue realised is R 11.547 million above YTD budget while operating expenditure was R 8.798 million below year-to-date budget. Detail on variances will be explained in the Revenue by Source and Operating Expenditure by Type sections below.

The capital budget is R 39.320 million below YTD budget. The total budget is approved at R78.755 million and R 8.603 million has been incurred. Detail on the variance will be explained in section Capital Expenditure.

Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 December 2024. The figures represented in this section are the accrued amounts and not actual cash receipts; in other words the amounts billed for property rates; service charges and interest as it become due.

TABLE 2: REVENUE BY SOURCE

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	127 401	135 874	135 874	11 218	72 813	67 937	4 876	7,18%	135 874
Service charges - Water	32 781	33 443	33 443	2 922	15 051	16 721	(1 670)	-9,99%	33 443
Service charges - Waste Water Management	16 351	15 305	15 305	1 194	7 382	7 652	(271)	-3,53%	15 305
Service charges - Waste management	14 106	14 436	14 436	1 144	6 931	7 218	(287)	-3,98%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	684	3 393	2 463	930	37,76%	4 926
Agency services	4 300	4 465	4 465	57	1 840	2 232	(392)	-17,58%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 698	570	3 348	3 349	(1)	-0,04%	6 698
Interest earned from Current and Non Current Assets	5 191	1 150	1 150	777	4 039	575	3 464	602,50%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	45	381	392	(11)	-2,77%	784
Licence and permits	11	12	12	-	-	6	(6)	-100,00%	12
Operational Revenue	846	527	527	332	508	263	245	93,04%	527
Non-Exchange Revenue									
Property rates	73 693	75 998	75 998	5 501	41 727	37 999	3 728	9,81%	75 998
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	34 907	913	4 646	17 454	(12 807)	-73,38%	34 907
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	108 955	25 328	72 362	50 854	21 507	42,29%	108 955
Interest	4 208	4 353	4 353	384	2 139	2 177	(38)	-1,73%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	723	4 356	2 301	2 056	89,37%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	9 580	19 549	19 549	-	-	9 775	(9 775)	-100,00%	19 549
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	465 983	51 792	240 916	229 368	11 547	5,03%	465 983

Variances for 10% above and below YTD budget have been identified. The variances were due to the following:

Sale of Goods and Rendering of Services: The variance is 37.76% above YTD budget. The variances are mainly due to actual revenue from camping fees and building fees that are more than expected.

Agency Services: The variance is 17.58% below YTD budget. This is due to lower than usual motor registration fees generated.

Interest earned from Current and Non-Current Assets: 602.5% above YTD budget. This is due to additional income from interest earned on investments. This line item is not budgeted excessively as interest is dependent on the balance of the bank accounts. Adjustments will be made during the February adjustment budget process.

License and Permits: No transactions to date. This is due to the slow implementation of the municipal by-laws. With the appointment of the manager protection services, this is expected to increase in the coming months.

Operational Revenue: The variance is 93.04% above YTD budget. Deposit for sale of land has been received during December 2024.

Surcharges and Taxes: No transactions to date

Fines, penalties and forfeits: Fines issued is 73.38% below YTD budget. Initial challenges with the appointment of the service provider, caused a delay in the implementation of the traffic fine system. The service provider is on site and operational. The cameras are operational. Actuals are expected to increase throughout the year. The new manager has already put measures in place to improve the performance of this revenue stream. Revenue is expected to increase over the remaining period.

Transfers and Subsidies Operational: The variance is 42.29% above YTD budget due to various grants received. Equitable Share received in December 2024.

Operational Revenue (Non-Exchange): This variance is 89.37% above YTD budget due to availability charges. Availability fees charged exceed the budget. This will be adjusted accordingly with the February adjustment budget process.

Other Gains: No transactions to date.

Operating Expenditure by Type

TABLE 3: OPERATING EXPENDITURE BY TYPE

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6,09%	149 077
Remuneration of councillors	6 081	6 502	6 502	811	3 274	3 129	145	4,64%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	8 396	57 987	56 950	1 037	1,82%	113 900
Inventory consumed	10 927	11 172	12 150	797	5 229	5 699	(470)	-8,25%	12 150
Debt impairment	50 384	54 088	54 088	4 507	27 044	27 044	-		54 088
Depreciation and amortisation	42 207	31 439	31 439	2 620	15 717	15 720	(3)	-0,02%	31 439
Interest	14 961	11 926	11 926	979	5 928	5 963	(35)	-0,58%	11 926
Contracted services	56 827	27 732	41 899	1 761	18 866	17 116	1 750	10,23%	41 899
Transfers and subsidies	198	220	220	-	11	81	(71)	-86,69%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 796	37 712	37 365	1 084	14 208	17 110	(2 902)	-16,96%	37 365
Losses on Disposal of Assets	666	-	-	-	-	-	-		-
Other Losses	-	7 360	7 360	-	-	3 680	(3 680)	-100,00%	7 360
Total Expenditure	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-3,87%	465 926

Contracted Services: This category is 10.23% above YTD budget mainly due expenditure for INEP which was moved from capital to operational.

Transfers and Subsidies: The variance is 86.69% below YTD budget. This is based on affordability and demand for donations. This is low due to no funding being requested for transfer to the tourism bureau.

Operational Costs: The variance is 16.96% below YTD budget mostly due to cost for the Regional Landfill site not yet incurred.

Other Losses: No transactions to date.

Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Actual (R'000)	% Expenditure
Grants	58 921 700	8 014 685	13,60%
Internally Generated Funds	19 833 676	587 882	2,96%
Total	78 755 376	8 602 567	10,92%

FIGURE 1: CAPITAL SOURCES OF FUNDING & EXPENDITURE

The capital expenditure is 82% below YTD budget and 10.92% overall has been spent on the capital budget.

Grants: The major projects funded by grants are MIG, INEP, WSIG, Water Resilience, ISUPG and RBIG.

- RBIG: the desalination plant is currently on hold, following the status quo report. A consultant has been appointed for the completion of the project.
- MIG WWTW Clanwilliam: Contractor is on site. Construction is underway. Revised completion date is February 2025.
- MIG Construction of Multi-Purpose Centre: Design and Tender Documentation completed. Bid Specification Committee Meeting was held on Monday 19 August 2024. Tender clarification meeting was held on 03 September 2024 and tender closure was Monday 23 September 2024. Evaluation of tender took place 10 December 2024. The project will be submitted for adjudication at the next BAC meeting.
- ISUPG: The project is currently in its planning phase. PFR & Bulk confirmation submitted to Department
- WSIG - WWTW Clanwilliam: Planning and procurement stage. The department is in the process of finalizing the design and tender documents. Thereafter the Bid Specification Committee will be scheduled.
- INEP: The overall project status is at 48%. Construction of the Overhead line is at 99% and the construction of the 66/11kV substation is at 26%. Materials have been delivered. Substation platform designs had to be reviewed and changes was made to platform design. Award made on 08 November 2024. Project has been moved to operating expenditure due to accounting treatment.
- Water Resilience Grant: Tender for construction of Clanwilliam water treatment work filters was advertised 16 August 2024. Tender clarification meeting was held on 28 August 2024 and closing date was 17 September 2024. Evaluation and adjudication of tender is in process. Application for the reallocation of funds between projects on MWRG was submitted for approval. The Lamberts Bay Wellfield is currently in planning, design and EIA stage. Wadrift Reservoir tender was advertised and closed on 22 July 2024. Tender evaluation is in progress. Bid Evaluation and Adjudication Committee meetings will be scheduled.

Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee is effective and meets on a weekly basis.

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 2.99 months and current ratio to 1.57:1.

Collection Rate

Total Aggregate Collection		6.December - Reporting for November in December				Click to view/close months	Summary - Quarter 2				Q2
		Billing For November	Collection in December	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	17 921 428	16 501 957	1 419 472	92%	54 264 141	54 471 807	(207 665)	100%	100%	
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	
3.Collection: Property Rates		5 359 599	5 146 012	213 587	96%	16 270 848	17 469 583	(1 198 735)	107%	107%	
4.Total average collection: Electricity (Municipal supplied areas)		6 730 194	6 378 607	351 587	95%	21 138 821	22 230 729	(1 091 908)	105%	105%	
5.Total average collection: Water		2 926 955	2 602 662	324 293	89%	7 378 161	7 336 709	41 452	99%	99%	
6.Total average collection: Wastewater		1 244 805	1 039 131	205 674	83%	3 788 745	3 149 821	638 924	83%	83%	
7.Total average collection: Refuse		1 096 071	940 166	155 905	86%	3 390 255	2 930 576	459 679	86%	86%	
8. 7.Total average collection: Interest		563 804	395 378	168 426	70%	2 297 311	1 354 388	942 922	59%	59%	

FIGURE 2: COLLECTION RATE

The collection rate is 92% for December 2024. The cumulative collection rate is 94.5% as can be seen on the next page monthly financial ratios. The quarterly average collection is 100% at the end of Quarter 2. The Municipality continues to implement strict credit control measures on consumers.


Monthly Financial Ratios

Cederberg Local Municipality								
Financial Ratios								
Financial year: 2024/25								
Ratio	Norm	YEAR	YTD	YTD	YTD	YTD	YTD	YTD
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	3,8%	3,2%	5,1%	3,3%	3,8%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	0,8%	0,3%	0,5%	0,7%	0,8%
3 Annual collection rate	95%	91,8%	88,8%	78,2%	90,4%	93,8%	95,0%	94,5%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
5 Net debtors days	30 days	38	53	27	18	14	13	12
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42	2,09	2,99
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45	1,36	1,57
8 Capital cost as % of total operating expenditure	6% - 8%	0,1%	0,0%	0,1%	0,3%	0,3%	0,6%	0,5%
9 Debt (total borrowings) as a % of Revenue	< 45%	0,6%	3,6%	2,5%	1,8%	1,4%	0,8%	0,7%
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%	9,2%
11 Electricity distribution losses	7% - 10%	8,69%	Annual Ratio					
12 Water distribution losses	15% - 30%	30,91%	Annual Ratio					
13 Revenue growth %	CPI	Annual Ratio						
14 Revenue growth % excl capital grants	>5%	Annual Ratio						
15 Creditors payment period	30 days	48	98	52	34	26	24	24
16 Irregular, fruitless and wasteful unauthorised exp.	0%	Annual Ratio						
17 Remuneration as % of total operating expenditure	25% - 40%	33,0%	36,9%	30,2%	31,5%	32,1%	33,2%	33,7%
18 Contracted services as a % of total operating expenditure	2% - 5%	11,9%	0,5%	7,3%	5,5%	5,1%	9,2%	8,6%
19 Capital budget implementation indicator	95% - 100%	75,3%	0,0%	18,8%	15,7%	24,5%	15,7%	18,0%
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%	96,1%
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%	99,6%	105,0%
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%	106,2%	104,5%

FIGURE 3: MONTHLY RATIOS

Overall the major ratio's indicates a slight positive increase; however the municipality is still very much focused on decreasing the Net Debtor Days and Creditor payment period

Compliance in terms of Municipal Debt Relief

Annexure A2 - Monthly				Notes/Comments
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003 Kwa-Zulu Natal Provincial Treasury				
Certificate of Compliance: Municipal Debt Relief Conditions for Application Period: Dec 24 National Financial Year: 2024/25 Demarcation Code of Municipality being assessed: WC912 District: West Coast Demarcation Description: Cederberg				
I, Carol Coetzee, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.				
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list				
6.2 Maintaining the Eskom and bulk water current account Condition 6.12 (subject to the terms of the relevant invoice, the account for a high monthly consumption)				
6.12.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	No invoices received from DWS. This has been reported.	
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniupload.treasury.gov.za/ ?	Yes		
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCGA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes		
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes		
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniupload.treasury.gov.za/ ?	Yes		
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the Financial system as per the mSCGA data string and the section 41(2) MFMA statement of Eskom?	Yes	Reconciliation included in S71 Report	
6.4 Compliance with a funded MTREF - (choose from drop down list the MTREF assessed) 2024/25 Appet MTREF				
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Files/News/Pages/Funding.aspx ?	Yes		
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes		
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes		
<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (plus property rates), the provision for debt impairment aligning with the historic collector trend should align to 40 per cent of the 2023/24 MTREF revenue projections (plus property rates). If the municipality merely used the debt impairment to balance the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury may request for more details.</i>				
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes		
<i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond in this item to "No".</i>				
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded		
<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP (applicable) will give effect to a funded MTREF. If not the FRP requires strengthening.</i>				
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No		
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table 04 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes		
6.5	Cost reflective tariffs - (including metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The tariff tool has been completed with the submission of the budget on th tool that was available at the time of submission.	
6.6 Electricity and water as collection tools - Has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:				
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: first, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.	
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes		
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineers to ensure a minimum supply of water.</i>	No	The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters, the project will commence within the financial year. The Municipality also applied for phase 2 allocation of R2.5m from PT to continue with the project in 2025/26.	
6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 kilowatt electricity and 6 kilolitre water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes	Indigents are limited to the National Limit for FBS of 6M and 58KvWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.	
6.7 Reporting on Indigent - The Provincial Treasury and/ or provincial treasury related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6				
6.7 Maintain a minimum average quarterly collection of property rates and services charges -				
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statements and mSCGA data strings uploaded via the GoMuni Upload Portal?	Yes	The cumulative collection rate is 94.5%. The collection rate for December is 92%	

<p><i>Note: although the norm and standard for collection (MFMA Circular No. 71) is a 95 percent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p>			
6.7.2	<p>- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:</p>		
20	<p>6.7.2.1 * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.</p>	6.7.1 = Yes	
21	<p>6.7.2.2 * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	6.7.1 = Yes	
22	<p>6.7.2.3 * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?</p>	6.7.1 = Yes	
23	<p>6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</p>	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. The municipality has applied for the roll over of funds received during 23/24 financial year. The roll over has been approved. The Municipality successfully received a P1m allocation from PT for the installation of smart water meters, the project will commence within the financial year. The Municipality also applied for phase 2 allocation of R2.5m from PT to continue with the project in 2025/26.
24	<p>6.7.4 - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?</p>	Yes	
25	<p>6.7.5 - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?</p>	Yes	The funding has been budgeted under operational expenditure in 24/25 as ownership and control will not be with the municipality once meters are installed. The municipality has applied to roll over the funds, which has subsequently been approved. Funds are also available in operating expenditure votes for the replacement of existing meters
<p>6.8 Municipality's Completeness of the revenue base -</p>			
26	<p>6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?</p>	No	The rates reconciliation has been submitted. A detailed action plan identifying variances are included in S71 report.
27	<p>6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i></p>	Yes	
28	<p>6.8.2 - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://gvsuploadportal.treasury.gov.za/?</p>	Yes	
<p>6.9 Monitor and report on implementation -</p>			
29	<p>6.9.1 - MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget funding plan where relevant?</p>	Yes	
30	<p>6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCDA data string? <i>Note - condition 6.9.2 has a billing error and must refer to 6.9.1.</i></p>	6.9.1 = Yes	
31	<p>6.9.3 - Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?</p>	No FRP	
32	<p>6.9.4 - If the municipality has an FRP with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://gvsuploadportal.treasury.gov.za/?</p>	No FRP	
<p><i>Note - if municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and NERSA.</i></p>			
<p>6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief unless:</p>			
33	<p>6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p>	Yes	
34	<p>6.10.2 - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://gvsuploadportal.treasury.gov.za/?</p>	Yes	
35	<p>6.10.3 - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address as failure with non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i></p>	No	
<p>6.11 Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p>		No	
<p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 condition on municipality borrowing powers will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year budgeting purposes are not considered within the ambit of this condition.</i></p>			
<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>			
37	<p>6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?</p>	Yes	
38	<p>6.12.2 - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.46.</i></p>	Yes	The Municipality meets its commitments to pay the current Eskom accounts and bulk water accounts.
39	<p>Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p>	Yes	
40	<p>6.13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCDA.</i></p>	Yes	
41	<p>6.14 NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set out in paragraph 1 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 21 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's tender approval in Eskom, Eskom will reserve the right to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>	No	

PT: HOD/ NT / MM Name: RIAN DE RIDDER

Signature of HOD/ NT/ MM: [Signature]

Date: 15/01/2024

* Note - if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

FIGURE 4: COMPLIANCE CERTIFICATE MUNICIPAL DEBT RELIEF

Municipal Debt Relief Performance across period of participation

National Treasury		Province	
Municipal Debt Relief		WC	
MFMA Circular No. 124		Code	Code Description
Municipal Finance Management Act No. 56 of 2003		WC012	West Coast Cederberg

Municipal Details		Part A		Part B		Part C		Part D		Part E		Part F																																					
		Eskom And Bulk water current account		Compliance with a funded MTRF		FRP/IBFP & Tariff Assessment		Electricity and water as collection tools		Quarterly collection of property rates and services charges		Maximization of Revenue Base																																					
Month	Code Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status					
1.July	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance				
2.August	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Non Compliance			
3.September	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	96%	Non Compliance		
4.October	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	No	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance	
5.November	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance	
6.December	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance	
7.January	Cederberg WC012																																														0%	Non Compliance	
8.February	Cederberg WC012																																														0%	Non Compliance	
9.March	Cederberg WC012																																														0%	Non Compliance	
10.April	Cederberg WC012																																														0%	Non Compliance	
11.May	Cederberg WC012																																															0%	Non Compliance
12.June	Cederberg WC012																																															0%	Non Compliance

FIGURE 5: MUNICIPAL SELF-ASSESSMENT COMPLIANCE ASSESSMENT

Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury		Province	
Municipal Debt Relief		WC	
MFMA Circular No. 124		Code	Code Description
Municipal Finance Management Act No. 56 of 2003		WC012	West Coast Cederberg

Municipal Details		Part A		Part B		Part C		Part D		Part E		Part F																																						
		Eskom And Bulk water current account		Compliance with a funded MTRF		FRP/IBFP & Tariff Assessment		Electricity and water as collection tools		Quarterly collection of property rates and services charges		Maximization of Revenue Base																																						
Month	Code Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status						
1.July	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non Compliance	
2.August	Cederberg WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	No	N/A	N/A	N/A	No	No	Yes	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance	
3.September	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance
4.October	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Non Compliance
5.November	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Non Compliance
6.December	Cederberg WC012																																																0%	Non Compliance
7.January	Cederberg WC012																																																0%	Non Compliance
8.February	Cederberg WC012																																																0%	Non Compliance
9.March	Cederberg WC012																																																0%	Non Compliance
10.April	Cederberg WC012																																																0%	Non Compliance
11.May	Cederberg WC012																																																0%	Non Compliance
12.June	Cederberg WC012																																																0%	Non Compliance

FIGURE 6: PROVINCIAL TREASURY COMPLIANCE ASSESSMENT

The figure above reflects the Provincial Treasury’s compliance score for the previous month. In accordance with PT’s assessment, the Municipality scored compliance of 95% for November 2024.

Collection Rate Information

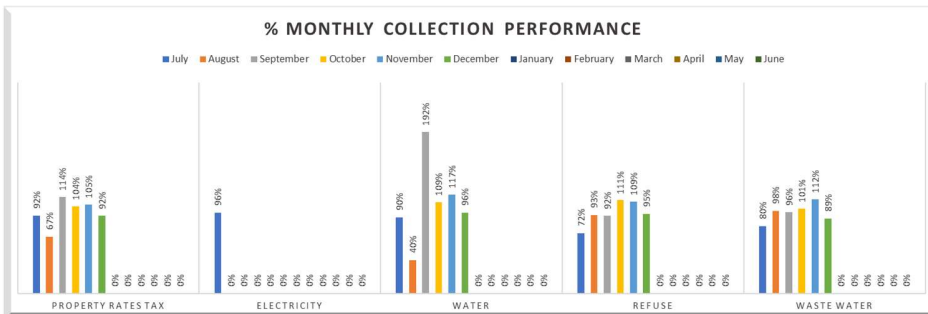


FIGURE 7: MONTHLY COLLECTION PERFORMANCE PER SERVICE

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Details				
Code	Address	Municipality	Period Month(s)	No. Of Weeks		
WC012		Cederberg	2012	6		

Collection Rate Assessment		Summary - Quarter 1		Summary - Quarter 2		Summary - Quarter 3		Summary - Quarter 4												
Aggregate Collection	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q3	Billing	Collection	R - Billing not collected	% Collection	Q4
1. Collection for whole demarcation	67 127 949	58 998 226	8 131 446	88%	88%	54 264 941	54 471 827	(207 665)	100%	100%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
2. Collection <u>excl Eskom supplied areas</u>	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3. Collection Property Rates	23 774 841	20 242 039	3 532 802	85%	85%	19 276 948	17 489 583	(1 787 365)	100%	100%	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
4. Total average collection: Electricity (Municipal supplied areas)	26 609 207	24 921 020	1 688 186	94%	94%	21 138 851	22 207 729	(1 068 878)	100%	100%	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
5. Total average collection: Water	7 351 718	6 961 412	390 286	95%	95%	7 378 161	7 336 709	41 452	99%	99%	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6. Total average collection: Wastewater	3 028 864	2 911 036	1 068 028	76%	76%	3 788 745	3 149 821	638 924	83%	83%	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
7. Total average collection: Refuse	3 388 163	2 868 980	720 280	79%	79%	3 390 255	2 930 576	459 679	86%	86%	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
8. Total average collection: Interest	2 048 766	1 253 036	855 880	61%	61%	2 207 311	1 354 388	852 922	59%	59%	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

FIGURE 8: COLLECTION RATE PER QUARTER

Collection Rate Assessment		6. December - Reporting for November in December				Summary - Quarter 2				
Total Aggregate Collection		Billing For November	Collection in December	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
1. Collection for whole demarcation		17 921 428	16 501 957	1 419 472	92%	54 264 941	54 471 827	(207 665)	100%	100%
2. Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3. Collection Property Rates		5 359 599	5 146 012	213 587	96%	16 270 848	17 469 583	(1 198 735)	107%	107%
4. Total average collection: Electricity (Municipal supplied areas)		6 730 194	6 378 607	351 587	95%	21 138 821	22 230 729	(1 091 908)	105%	105%
5. Total average collection: Water		2 926 955	2 602 662	324 293	89%	7 378 161	7 336 709	41 452	99%	99%
6. Total average collection: Wastewater		1 244 805	1 039 131	205 674	83%	3 788 745	3 149 821	638 924	83%	83%
7. Total average collection: Refuse		1 096 071	940 166	155 905	86%	3 390 255	2 930 576	459 679	86%	86%
8. 7. Total average collection: Interest		563 804	395 378	168 426	70%	2 297 311	1 354 388	942 922	59%	59%

Complete This Section		Quarter 2 Performance Per Ward									
		6. December								Q2	
Services	Electricity Supplier	Ward Name & Number	Billing For November	Collection for November in December	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 1	376 146	302 172	73 974	80%	1 178 022	1 424 539	(246 517)	121%	121%
			-	-	-	#DIV/0!	31 408	(53 511)	84 919	-170%	-170%
			4 326	-	4 326	0%	30 117	12 719	17 398	42%	42%
			3 359	-	3 359	0%	19 296	11 302	7 994	59%	59%
			-	-	-	#DIV/0!	26 494	11 514	14 980	43%	43%
68 283	-	6 763	-10%	51 637	(39 430)	131 068	-43%	-43%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 2	875 053	815 159	59 894	93%	2 616 303	2 546 075	70 228	97%	97%
			2 233 016	2 065 348	167 668	92%	8 297 127	8 257 585	39 542	100%	100%
			572 914	517 892	55 022	90%	1 936 881	1 839 547	97 334	95%	95%
			249 411	208 064	41 347	83%	784 494	680 997	103 497	87%	87%
			281 244	234 820	46 424	83%	930 865	778 493	152 372	84%	84%
92 434	62 414	30 020	68%	255 527	217 030	38 497	85%	85%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 3	1 379 462	1 354 206	25 257	98%	4 122 090	4 303 117	(181 027)	104%	104%
			3 537 395	3 357 388	180 007	95%	9 284 245	10 698 288	(1 414 043)	115%	115%
			1 109 845	996 865	112 980	90%	2 125 795	2 527 705	(401 910)	119%	119%
			433 537	356 312	77 226	82%	1 219 293	1 103 172	116 121	90%	90%
			541 011	463 809	77 202	86%	1 469 282	1 356 929	112 353	92%	92%
199 265	128 839	70 427	65%	641 971	391 873	250 098	61%	61%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 4	742 459	780 485	0	105%	2 191 812	2 481 210	(289 398)	113%	113%
			293 479	293 838	0	100%	1 053 674	916 715	136 959	87%	87%
			413 161	341 849	71 313	83%	1 145 318	982 311	163 006	86%	86%
			190 311	129 232	61 079	68%	575 120	426 754	148 366	74%	74%
			184 696	109 149	75 547	59%	549 971	347 586	202 385	63%	63%
224 584	92 908	131 676	41%	622 608	383 373	239 236	62%	62%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 5	1 387 198	1 338 030	49 168	96%	4 127 051	4 173 739	(46 688)	101%	101%
			664 629	661 458	3 171	100%	2 468 851	2 407 339	61 512	98%	98%
			826 233	745 753	80 480	90%	2 138 907	1 973 232	165 675	92%	92%
			211 221	245 640	0	116%	766 300	705 440	60 860	92%	92%
			227 863	211 527	16 336	93%	752 768	617 251	135 517	82%	82%
147 961	101 832	46 128	69%	519 565	317 015	202 549	61%	61%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Eskom supplied	Ward 6	599 282	555 961	43 321	93%	2 035 571	2 540 909	(505 332)	125%	125%
			1 675	576	1 100	34%	3 517	4 334	(796)	123%	123%
			475	303	172	64%	1 144	1 195	(51)	104%	104%
			8 231	919	7 313	11%	25 752	2 911	22 841	11%	11%
			9 991	19 827	0	198%	59 365	38 049	21 317	64%	64%
(32 157)	2 622	0	-8%	166 009	84 528	81 475	51%	51%			

FIGURE 9: MONTHLY COLLECTION

The figures above depict the monthly and quarterly collection rate from the template as prescribed. Though all information has been filled out, it does not pull through for electricity. The municipality engage PT on this matter and is awaiting feedback.

Indigent Information

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		As Per Debt Relief Application		Current Year - 2024/2025	Select Year Monitored													
Description	Ref	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
		Indigent Household service targets																
Water: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with piped water inside dwelling	1					2 167	2 227	2 289	2 320	2 372	2 380							
Indigent HH's with piped water inside yard (but not in dwelling)	2																	
Indigent HH's using public tap (at least min service level)	3																	
Indigent HH's with other water supply (at least min service level)	4																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	5					2 167	2 227	2 289	2 320	2 372	2 380							
Indigent HH's using public tap (< min service level)	6																	
Indigent HH's with other water supply (< min service level)	7																	
Indigent HH's with No water supply	8																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	9																	
Total number of registered indigent households	10					2 167	2 227	2 289	2 320	2 372	2 380							
Status of Water meters:																		
Number of Indigent HH's with prepaid Water						2 167	2 227	2 289	2 320	2 372	2 380							
Number of Indigent HH's with conventional metered Water																		
Number of Indigent HH's NOT metered currently - Water																		
Number of Indigent HH's with NO Water supply - No metering																		
Total number of registered indigent households	11					2 167	2 227	2 289	2 320	2 372	2 380							
Status of unlimited supply of Water:																		
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																		
Total number of registered indigent households receiving unlimited supply - Water	12																	
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	13																	
Energy: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min service level)																		
Indigent HH's with Electricity - prepaid (min service level)																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	14					5	27	6	6	2	2							
Indigent HH's with Electricity (< min service level)	15																	
Indigent HH's with Electricity - prepaid (< min service level)	16					2 071	2 109	2 166	2 172	2 178	2 260	2 278						
Indigent HH's with other energy sources	17																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	18					2 076	2 136	2 172	2 178	2 262	2 280							
Total number of registered indigent households	19					2 076	2 136	2 172	2 178	2 262	2 280							
Status of Electricity meters:																		
Number of Indigent HH's with prepaid Electricity						2 071	2 109	2 166	2 172	2 260	2 278							
Number of Indigent HH's with conventional metered Electricity						5	27	6	6	2	2							
Number of Indigent HH's NOT metered currently - Electricity																		
Number of Indigent HH's with other energy sources - No metering																		
Total number of registered indigent households	20					2 076	2 136	2 172	2 178	2 262	2 280							
Status of unlimited supply of Electricity:																		
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																		
Total number of registered indigent households receiving unlimited supply - Electricity	21																	
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	22																	
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)																		
Water (6 kilolitres per household per month)	23					2 167	2 227	2 289	2 320	2 372	2 380							
Electricity/other energy (50kwh per household per month)	24					2 076	2 136	2 166	2 172	2 260	2 278							
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Total cost of FBS Water and Electricity provided to ALL Households																		
Highest level of free service provided per household (ALL Households)																		
Property rates (R value threshold)																		
Water (kilolitres per household per month)						6	6	6	6	6	6							
Sanitation (kilolitres per household per month)						245	245	245	245	245	245							
Sanitation (kwh per household per month)						50	50	50	50	50	50							
Refuse (average litres per week)						240	240	240	240	240	240							
Revenue cost of subsidised services provided for ALL Households (R'000)																		
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																		
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																		
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																		
Water (in excess of 6 kilolitres per indigent household per month)																		
Sanitation (in excess of free sanitation service to indigent households)																		
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates																		
Housing - top structure subsidies																		
Other																		
Total revenue cost of subsidised services provided	25																	

FIGURE 10: MONTHLY INDIGENT INFORMATION

Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2024/2025					
Reconciliation Period	Quarter 2					
Reconciliation Overview						
High Level Reconciliation						
Number of Properties				Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	5960	5960	0	3 077 558 000	3 077 558 000	-
Industrial	5	5	0	4 617 000	4 617 000	-
Business and Commercial	568	568	0	1003 409 000	1003 409 000	-
Agricultural	1491	1491	0	4 359 711 000	4 359 711 000	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	33	33	0	218 755 000	218 755 000	-
PSI	495	495	0	97 841 000	97 841 000	-
PBO	12	12	0	11650 000	11650 000	-
Multi Use	0	0	0	-	-	-
Vacant	715	715	0	201734 000	201734 000	-
POW	0	0	0	-	-	-
Municipal	1027	1027	0	250 047 000	250 047 000	-
Other	212	212	0	252 976 000	252 976 000	-
	<u>10518</u>	<u>10518</u>	<u>0</u>	<u>9 478 298 000</u>	<u>9 478 298 000</u>	<u>0</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			GV	MFS	Variance
	GV	MFS	Variance			
Residential	2770239,36	2825182,98	-54943,62	2770239,36	2825182,98	-54943,62
Industrial	7191,42	7191,42	0,00	7191,42	7191,42	0,00
Business and Commercial	1562906,51	1378531,55	184374,96	1562906,51	1382546,19	180360,32
Agricultural	1313137,69	1040073,47	273064,22	1313137,69	1039159,18	273978,51
Mining	0,00	0,00	0,00	0,00	0,00	0,00
State Owned for Public Purpose	340732,06	72217,98	268514,08	340732,06	72217,98	268514,08
PSI	20628,57	24941,35	-4312,78	20628,57	24941,35	-4312,78
PBO	3508,96	3072,22	436,74	3508,96	3072,22	436,74
Multi Use	0,00	0,00	0,00	0,00	0,00	0,00
Vacant	243048,11	151840,68	91207,43	243048,11	151840,68	91207,43
POW	0,00	0,00	0,00	0,00	0,00	0,00
Municipal	0,00	0,00	0,00	0,00	0,00	0,00
Other	0,00	3021,62	-3021,62	0,00	0,00	0,00
Total	<u>6261392,69</u>	<u>5506073,27</u>	<u>755319,42</u>	<u>6261392,69</u>	<u>5506152,00</u>	<u>755240,69</u>

FIGURE 11: PROPERTY RATES RECONCILIATION

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties. This has been reported to PT and should be amended by NT. PT undertook to discuss this with NT and provide the municipality with feedback.

DECEMBER 2024: CEDERBERG : Action Plan -													
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining	
1		Monthly difference between the valuation roll billing and the financial system billing need to be investigated.	Need to be investigated	MFIP Advisor	28.02.2025	The differences will be investigated for all the properties	Not Yet Started				2025/01/14	#VALUE!	
2		The tool bill all the properties under the ownership of the municipality, and properties where once off billing was done	Need NT intervention	NT	28.02.2025	NT should assist	Not Yet Started						
3		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	Need NT intervention	NT	28.02.2025	NT should assist							
4		The tool only showing vacant stands but does not differentiate between the residential and business stands, while the municipality is having different tariffs	Need NT intervention	NT	28.02.2025	NT should assist							
5		The tool does bill the PST's properties and the municipality does not bill them	Need NT intervention	NT	28.02.2025	NT should assist							
6		Most of the Agricultural properties, are not been billed by the municipality	Need to be investigated	MFIP Advisor	28.02.2025	Will compile a list of properties not billed by the municipality, and investigate							
5		some properties do not have the standardised property category	To check the whole population	Mun	28.02.2025	return to go through the valuation roll							
6													
Intervention /Assistance Required													
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining	
1		Monthly difference between the valuation roll billing and the financial system billing need to be investigated.	Investigations of all the properties billed by the GV Tool, and not billed by the municipality	MFIP Advisor	28.02.2025								
2		New / revised recon template to be issued by the NT	Revised recon tool to allow the Mun to capture their rebates offering to different customers	NT	28.02.2025								
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard													
Ref	RFA	Details	Comments										
1	Primary Keys	LPIs /SG Coordinates are the Ideal --Where these are not Feasible then an Internally generated Property ID unique to each Property Must be used in the Approved Gv and System											
2	Properties Un	Properties in Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV											
3	Property Cate	the Approved GV must Possess only those Property Categories That are Defined in the MPRA											
4	Property Cate	The System Must Reflect the Approved GV Property Categories as Is .the Subcategories can then be used in other columns											
5	Approved GV	To Include a Column for Indicating State Owned Properties											
5	Approved GV	To Include a Column for Indicating State Owned Properties											
5	Approved GV	To Include a Column for Indicating State Owned Properties											
6													
14													

FIGURE 12: PROPERTY RATES VARIANCES ACTION PLAN

Material variances from SDBIP

None

Remedial or Corrective Steps

No steps need to be taken.

In-year Budget Statement Tables

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

Section 11 states that Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

TABLE 4: C1 MONTHLY BUDGET STATEMENT SUMMARY

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	73 693	75 998	75 998	5 501	41 727	37 999	3 728	10%	75 998
Service charges	190 639	199 058	199 058	16 478	102 176	99 529	2 647	3%	199 058
Investment revenue	5 191	1 150	1 150	777	4 039	575	3 464	602%	1 150
Transfers and subsidies - Operational	115 294	94 462	108 955	25 328	72 362	50 854	21 507	0	108 955
Other own revenue	69 155	80 822	80 822	3 708	20 611	40 411	(19 800)	-49%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	465 983	51 792	240 916	229 368	11 547	5%	465 983
Employee costs	130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6%	149 077
Remuneration of Councilors	6 081	6 502	6 502	811	3 274	3 129	145	5%	6 502
Depreciation and amortisation	42 207	31 439	31 439	2 620	15 717	15 720	(3)	-0%	31 439
Interest	14 961	11 926	11 926	979	5 928	5 963	(35)	-1%	11 926
Inventory consumed and bulk purchases	116 430	125 072	126 050	9 193	63 216	62 649	567	1%	126 050
Transfers and subsidies	198	220	220	-	11	81	(71)	-87%	220
Other expenditure	134 672	126 892	140 712	7 352	60 118	64 950	(4 832)	-7%	140 712
Total Expenditure	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-4%	465 926
Surplus/(Deficit)	8 602	330	58	19 859	22 160	1 815	20 346	1121%	58
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	58 922	2 240	8 015	29 914	##	-73%	58 922
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-5%	58 979
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-5%	58 979
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Capital transfers recognised	26 280	60 734	58 922	2 240	8 015	32 756	(24 741)	-76%	58 922
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	19 834	21	588	15 167	(14 579)	-96%	19 834
Total sources of capital funds	41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Financial position									
Total current assets	125 664	54 183	54 183	-	169 984	-	-	-	54 183
Total non current assets	684 008	862 005	862 005	-	676 310	-	-	-	862 005
Total current liabilities	107 937	40 370	40 370	-	108 583	-	-	-	40 370
Total non current liabilities	123 166	135 968	135 968	-	128 967	-	-	-	135 968
Community wealth/Equity	578 568	739 850	739 850	-	608 743	-	-	-	739 850
Cash flows									
Net cash from (used) operating	80 491	90 941	90 941	31 709	74 411	67 178	(7 233)	-11%	90 941
Net cash from (used) investing	(46 273)	(80 568)	(80 568)	(2 129)	(8 019)	(48 375)	(40 357)	83%	(80 568)
Net cash from (used) financing	(1 738)	(1 747)	(1 747)	(15)	(954)	(874)	80	-9%	(1 747)
Cash/cash equivalents at the month/year end	61 258	10 155	10 155	126 697	126 697	19 459	(107 238)	-551%	10 155
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759
Creditors Age Analysis									
Total Creditors	10 043	-	-	-	1 341	-	1 020	439	12 842

TABLE 5: C2 STATEMENT OF FINANCIAL PERFORMANCE (FUNCTIONAL CLASSIFICATION)

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Government and administration</i>		164 107	157 067	158 218	32 026	92 466	78 821	13 645	17%	158 218
Executive and council		53 691	56 582	56 582	23 848	38 695	28 291	10 404	37%	56 582
Finance and administration		110 415	100 485	101 636	8 178	53 771	50 530	3 241	6%	101 636
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		48 307	63 376	63 485	1 959	12 664	31 715	(19 051)	-60%	63 485
Community and social services		7 920	15 149	15 232	471	3 152	7 595	(4 443)	-58%	15 232
Sport and recreation		3 031	3 600	3 600	453	2 167	1 800	368	20%	3 600
Public safety		32 537	34 847	34 847	1 034	4 545	17 424	(12 879)	-74%	34 847
Housing		4 819	9 780	9 807	-	2 799	4 897	(2 097)	-43%	9 807
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	7 660	392	3 695	3 555	140	4%	7 660
Planning and development		2 513	2 095	2 095	334	1 855	1 048	807	77%	2 095
Road transport		7 299	4 465	5 565	57	1 840	2 507	(667)	-27%	5 565
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		263 574	285 222	295 542	19 656	140 106	145 191	(5 085)	-4%	295 542
Energy sources		166 072	166 652	170 442	11 699	88 441	84 274	4 168	5%	170 442
Water management		40 835	78 784	75 147	3 365	22 619	38 483	(15 864)	-41%	75 147
Waste water management		30 274	21 174	31 341	3 449	18 482	13 129	5 354	41%	31 341
Waste management		26 393	18 612	18 612	1 144	10 564	9 306	1 258	14%	18 612
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485 801	512 224	524 905	54 033	248 930	259 282	(10 352)	-4%	524 905
Expenditure - Functional										
<i>Government and administration</i>		121 832	123 752	124 776	8 908	55 961	60 474	(4 513)	-7%	124 776
Executive and council		13 539	13 899	13 890	1 268	7 562	6 594	967	15%	13 890
Finance and administration		107 178	108 639	109 671	7 542	47 782	53 279	(5 497)	-10%	109 671
Internal audit		1 115	1 215	1 215	98	617	601	17	3%	1 215
<i>Community and public safety</i>		65 436	78 357	78 502	5 297	37 268	39 215	(1 947)	-5%	78 502
Community and social services		9 409	12 758	12 877	655	4 470	6 409	(1 939)	-30%	12 877
Sport and recreation		12 695	14 485	14 485	967	6 219	7 243	(1 024)	-14%	14 485
Public safety		39 158	44 657	44 657	3 503	22 592	22 328	264	1%	44 657
Housing		4 174	6 457	6 483	172	3 987	3 235	752	23%	6 483
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	30 317	2 025	15 096	15 068	28	0%	30 317
Planning and development		11 803	12 809	12 936	860	6 724	6 377	347	5%	12 936
Road transport		15 356	17 381	17 381	1 165	8 372	8 691	(318)	-4%	17 381
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	232 330	15 703	110 431	112 797	(2 367)	-2%	232 330
Energy sources		152 780	136 679	150 148	10 069	75 991	71 706	4 285	6%	150 148
Water management		39 390	33 757	33 757	2 449	15 215	16 879	(1 664)	-10%	33 757
Waste water management		20 930	22 233	22 233	1 718	10 610	11 116	(506)	-5%	22 233
Waste management		17 841	26 193	26 193	1 467	8 614	13 096	(4 482)	-34%	26 193
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-4%	465 926
Surplus/ (Deficit) for the year		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-0.048972	58 979

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

TABLE 6: C3 FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	53 391	56 582	56 582	23 848	38 695	28 291	10 404	36,8%	56 582
Vote 2 - Office of Municipal Manager		300	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		107 076	97 847	98 847	7 609	52 229	49 173	3 055	6,2%	98 847
Vote 4 - Community Development Services		8 034	17 237	17 320	694	4 169	8 639	(4 470)	-51,7%	17 320
Vote 5 - Corporate and Strategic Services		784	489	640	336	505	282	223	79,0%	640
Vote 6 - Planning and Development Services		2 655	2 095	2 095	334	1 855	1 048	807	77,1%	2 095
Vote 7 - Public Safety		39 136	39 373	39 373	1 102	6 405	19 687	(13 281)	-67,5%	39 373
Vote 8 - Electricity		166 072	166 652	170 442	11 699	88 441	84 274	4 168	4,9%	170 442
Vote 9 - Waste Management		26 393	18 612	18 612	1 144	10 564	9 306	1 258	13,5%	18 612
Vote 10 - Waste Water Management		30 274	21 174	31 341	3 449	18 482	13 129	5 354	40,8%	31 341
Vote 11 - Water		40 835	78 784	75 147	3 365	22 619	38 483	(15 864)	-41,2%	75 147
Vote 12 - Housing		4 819	9 780	9 807	-	2 799	4 897	(2 097)	-42,8%	9 807
Vote 13 - Road Transport		3 000	-	1 100	-	-	275	(275)	-100,0%	1 100
Vote 14 - Sports and Recreation		3 031	3 600	3 600	453	2 167	1 800	368	20,4%	3 600
Total Revenue by Vote	2	485 801	512 224	524 905	54 033	248 930	259 282	(10 352)	-4,0%	524 905
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 477	899	5 306	4 342	964	22,2%	9 477
Vote 2 - Office of Municipal Manager		16 226	16 274	16 274	1 057	6 899	8 026	(1 126)	-14,0%	16 274
Vote 3 - Financial Administrative Services		72 238	73 914	74 914	5 101	32 775	35 998	(3 223)	-9,0%	74 914
Vote 4 - Community Development Services		10 583	11 246	11 365	858	5 144	5 653	(509)	-9,0%	11 365
Vote 5 - Corporate and Strategic Services		21 688	22 272	22 423	1 589	10 028	11 174	(1 145)	-10,3%	22 423
Vote 6 - Planning and Development Services		11 090	11 221	11 221	789	6 070	5 610	460	8,2%	11 221
Vote 7 - Public Safety		43 398	51 468	51 468	3 771	24 423	25 734	(1 311)	-5,1%	51 468
Vote 8 - Electricity		152 780	136 679	150 148	10 069	75 991	71 706	4 285	6,0%	150 148
Vote 9 - Waste Management		17 841	26 193	26 193	1 467	8 614	13 096	(4 482)	-34,2%	26 193
Vote 10 - Waste Water Management		19 598	20 452	20 452	1 639	10 046	10 226	(180)	-1,8%	20 452
Vote 11 - Water		39 390	33 757	33 757	2 449	15 215	16 879	(1 664)	-9,9%	33 757
Vote 12 - Housing		4 174	6 457	6 483	172	3 987	3 235	752	23,2%	6 483
Vote 13 - Road Transport		14 917	17 265	17 265	1 107	8 038	8 632	(594)	-6,9%	17 265
Vote 14 - Sports and Recreation		12 695	14 485	14 485	967	6 219	7 243	(1 024)	-14,1%	14 485
Total Expenditure by Vote	2	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-3,9%	465 926
Surplus/ (Deficit) for the year	2	40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-4,9%	58 979

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council, Municipal Manager, Corporate Services, Financial Services and Engineering Services. Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

TABLE 7: C4 FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		127 401	135 874	135 874	11 218	72 813	67 937	4 876	7%	135 874
Service charges - Water		32 781	33 443	33 443	2 922	15 051	16 721	(1 670)	-10%	33 443
Service charges - Waste Water Management		16 351	15 305	15 305	1 194	7 382	7 652	(271)	-4%	15 305
Service charges - Waste management		14 106	14 436	14 436	1 144	6 931	7 218	(287)	-4%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	684	3 393	2 463	930	38%	4 926
Agency services		4 300	4 465	4 465	57	1 840	2 232	(392)	-18%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 698	570	3 348	3 349	(1)	0%	6 698
Interest from Current and Non Current Assets		5 191	1 150	1 150	777	4 039	575	3 464	602%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	45	381	392	(11)	-3%	784
Licence and permits		11	12	12	-	-	6	(6)	-100%	12
Operational Revenue		846	527	527	332	508	263	245	93%	527
Non-Exchange Revenue										
Property rates		73 693	75 998	75 998	5 501	41 727	37 999	3 728	10%	75 998
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	34 907	913	4 646	17 454	(12 807)	-73%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	108 955	25 328	72 362	50 854	21 507	42%	108 955
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	384	2 139	2 177	(38)	-2%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	723	4 356	2 301	2 056	89%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		9 580	19 549	19 549	-	-	9 775	(9 775)	-100%	19 549
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	465 983	51 792	240 916	229 368	11 547	5%	465 983
Expenditure By Type										
Employee related costs		130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6%	149 077
Remuneration of councillors		6 081	6 502	6 502	811	3 274	3 129	145	5%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	8 396	57 987	56 950	1 037	2%	113 900
Inventory consumed		10 927	11 172	12 150	797	5 229	5 699	(470)	-8%	12 150
Debt impairment		50 384	54 088	54 088	4 507	27 044	27 044	-	-	54 088
Depreciation and amortisation		42 207	31 439	31 439	2 620	15 717	15 720	(3)	0%	31 439
Interest		14 961	11 926	11 926	979	5 928	5 963	(35)	-1%	11 926
Contracted services		56 827	27 732	41 899	1 761	18 866	17 116	1 750	10%	41 899
Transfers and subsidies		198	220	220	-	11	81	(71)	-87%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	37 365	1 084	14 208	17 110	(2 902)	-17%	37 365
Losses on Disposal of Assets		666	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	3 680	(3 680)	-100%	7 360
Total Expenditure		445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-4%	465 926
Surplus/(Deficit)		8 602	330	58	19 859	22 160	1 815	20 346	0	58
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	58 922	2 240	8 015	29 914	(21 899)	(0)	58 922
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979

The income and expenditure categories are classified by source and by type respectively.

TABLE 8: C5 CAPITAL EXPENDITURE (MUNICIPAL VOTE, FUNCTIONAL CLASSIFICATION AND FUNDING)

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 185	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 320	1 200	-	-	1 050	(1 050)	-100%	1 200
Vote 9 - Waste Management		-	2 500	2 500	-	-	2 500	(2 500)	-100%	2 500
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	4 299	(4 299)	-100%	12 897
Vote 12 - Housing		1 000	3 200	3 200	-	-	1 800	(1 800)	-100%	3 200
Vote 13 - Road Transport		-	2 000	2 000	-	-	1 750	(1 750)	-100%	2 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	3 185	21 917	21 797	-	-	11 399	(11 399)	-100%	21 797
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	400	-	-	400	(400)	-100%	400
Vote 4 - Community Development Services		540	10 153	10 122	-	-	4 642	(4 642)	-100%	10 122
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 071	20	265	630	(365)	-58%	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	167	(167)	-100%	500
Vote 7 - Public Safety		-	460	460	-	-	460	(460)	-100%	460
Vote 8 - Electricity		4 363	14 112	5 815	-	-	8 478	(8 478)	-100%	5 815
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 848	21 726	23 581	2 242	7 795	13 868	(6 072)	-44%	23 581
Vote 11 - Water		6 388	7 493	11 317	-	542	5 840	(5 298)	-91%	11 317
Vote 12 - Housing		2 063	2 736	2 736	-	-	1 800	(1 800)	-100%	2 736
Vote 13 - Road Transport		1 604	-	957	-	-	239	(239)	-100%	957
Vote 14 - Sports and Recreation		72	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	38 477	58 652	56 959	2 262	8 603	36 523	(27 921)	-76%	56 959
Total Capital Expenditure		41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 471	20	265	1 030	(765)	-74%	1 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 471	20	265	1 030	(765)	-74%	1 471
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	16 518	-	-	8 702	(8 702)	-100%	16 518
Community and social services		540	10 153	10 122	-	-	4 642	(4 642)	-100%	10 122
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	460	-	-	460	(460)	-100%	460
Housing		3 063	5 936	5 936	-	-	3 600	(3 600)	-100%	5 936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	3 457	-	-	2 156	(2 156)	-100%	3 457
Planning and development		3 412	500	500	-	-	167	(167)	-100%	500
Road transport		1 604	2 000	2 957	-	-	1 989	(1 989)	-100%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	57 310	2 242	8 337	36 034	(27 697)	-77%	57 310
Energy sources		4 363	15 432	7 015	-	-	9 528	(9 528)	-100%	7 015
Water management		6 388	20 389	24 214	-	542	10 139	(9 597)	-95%	24 214
Waste water management		7 848	21 726	23 581	2 242	7 795	13 868	(6 072)	-44%	23 581
Waste management		12 997	2 500	2 500	-	-	2 500	(2 500)	-100%	2 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Funded by:										
National Government		17 601	47 842	42 610	2 240	7 769	23 953	(16 184)	-68%	42 610
Provincial Government		8 679	12 893	16 311	-	246	8 803	(8 557)	-97%	16 311
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26 280	60 734	58 922	2 240	8 015	32 756	(24 741)	-76%	58 922
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	19 834	21	588	15 167	(14 579)	-96%	19 834
Total Capital Funding		41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755

Table C5 consists of three distinct sections:

- Appropriations by vote:
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3)
 - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
- Standard classification:
 - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
- Funding portion:
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.

TABLE 9: C6 FINANCIAL POSITION

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		61 258	10 155	10 155	126 697	10 155
Trade and other receivables from exchange transactions		27 011	27 244	27 244	20 979	27 244
Receivables from non-exchange transactions		13 217	8 679	8 679	724	8 679
Current portion of non-current receivables		-	363	363	-	363
Inventory		1 173	1 047	1 047	1 570	1 047
VAT		12 687	6 696	6 696	8 875	6 696
Other current assets		10 317	0	0	11 140	0
Total current assets		125 664	54 183	54 183	169 984	54 183
Non current assets						
Investments		-	-	-	-	-
Investment property		74 265	74 207	74 207	74 238	74 207
Property, plant and equipment		606 140	787 281	787 281	599 053	787 281
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		706	445	445	706	445
Trade and other receivables from exchange transactions		2 896	72	72	2 312	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		684 008	862 005	862 005	676 310	862 005
TOTAL ASSETS		809 671	916 188	916 188	846 294	916 188
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	474	898	474
Consumer deposits		3 177	3 238	3 238	3 293	3 238
Trade and other payables from exchange transactions		62 623	23 141	23 141	41 042	23 141
Trade and other payables from non-exchange transactions		16 426	-	-	38 972	-
Provision		17 955	13 516	13 516	18 306	13 516
VAT		5 787	-	-	6 072	-
Other current liabilities		-	-	-	-	-
Total current liabilities		107 937	40 370	40 370	108 583	40 370
Non current liabilities						
Financial liabilities		476	-	-	476	-
Provision		96 542	108 120	108 120	102 344	108 120
Long term portion of trade payables		26 148	27 848	27 848	26 148	27 848
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		123 166	135 968	135 968	128 967	135 968
TOTAL LIABILITIES		231 103	176 338	176 338	237 551	176 338
NET ASSETS	2	578 568	739 850	739 850	608 743	739 850
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	739 850	608 743	739 850
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	739 850	608 743	739 850

TABLE 10: C7 CASH FLOW


WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66 481	69 603	69 603	5 076	39 776	39 183	593	2%	69 603
Service charges		177 381	193 979	193 979	15 653	102 181	100 841	1 340	1%	193 979
Other revenue		15 221	13 611	13 611	1 777	13 758	7 475	6 283	84%	13 611
Transfers and Subsidies - Operational		124 110	94 462	94 462	25 210	72 549	57 459	15 090	26%	94 462
Transfers and Subsidies - Capital		26 280	60 734	60 734	7 309	30 373	25 214	5 159	20%	60 734
Interest		8 494	5 003	5 003	1 755	7 311	2 501	4 809	192%	5 003
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(345 942)	(25 061)	(191 415)	(165 323)	26 092	-16%	(345 942)
Interest		(497)	(290)	(290)	(9)	(110)	(145)	(35)	24%	(290)
Transfers and Subsidies		(198)	(220)	(220)	-	(11)	(26)	(15)	59%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	90 941	31 709	74 411	67 178	(7 233)	-11%	90 941
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	132	584	-	584	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(80 568)	(2 262)	(8 603)	(48 375)	(39 773)	82%	(80 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(80 568)	(2 129)	(8 019)	(48 375)	(40 357)	83%	(80 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	221	16	116	111	5	5%	221
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(31)	(1 070)	(984)	86	-9%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 747)	(15)	(954)	(874)	80	-9%	(1 747)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		28 778	1 530	1 530	97 132	61 258	1 530			1 530
Cash/cash equivalents at month/year end:		61 258	10 155	10 155	126 697	126 697	19 459			10 155

TABLE 11: SC9 ACTUALS AND REVISED TARGETS FOR CASH RECEIPTS

WC012 Cederberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment																
Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source																
Property rates		6 452	5 340	10 102	6 004	6 802	5 076	5 091	5 100	5 083	5 081	5 080	4 393	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	11 961	11 746	8 870	11 085	10 077	11 150	9 614	8 129	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 346	2 272	2 736	2 572	2 630	2 857	2 611	3 381	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	1 002	1 138	1 020	1 152	1 200	2 795	13 464	14 030	14 609
Service charges - Waste Management		802	826	793	855	1 000	801	1 056	1 081	1 070	1 078	1 082	2 411	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	45	65	65	65	65	65	76	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	96	96	96	96	96	(3 369)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	321	321	321	321	321	(1 024)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	236	236	231	233	228	(2 912)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	12	12	13	13
Agency services		322	363	321	395	361	57	416	429	357	273	239	911	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	1 043	3 277	6 841	25 210	1 390	6 805	18 404	1 869	1 730	(8 286)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	164	342	597	1 022	211	(3 773)	5 453	5 704	5 966
Cash Receipts by Source		61 912	27 704	32 549	31 279	32 660	49 470	21 444	29 270	39 951	25 197	22 477	2 745	376 658	411 776	440 280
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 499	-	6 957	5 609	-	7 309	2 980	591	9 827	8 938	6 991	1 032	60 734	71 618	79 488
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(0)	16	24	13	48	16	18	18	18	18	18	13	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	-	-	-	-	-	(584)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 721	27 867	39 434	36 912	32 786	56 927	24 442	29 880	49 797	34 154	29 487	3 207	437 614	483 615	519 990
Cash Payments by Type																
Employee related costs		10 148	9 991	10 856	10 942	17 157	11 062	12 190	12 190	12 190	11 665	11 907	18 626	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	811	515	551	515	493	487	667	667	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	24	24	24	24	24	59	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	7 361	9 199	8 362	9 253	7 978	(7 537)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	877	1 372	929	1 099	991	278	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	1 550	3 542	3 729	2 662	3 431	(6 047)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	19	1	74	12	14	90	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	3 147	1 459	4 930	1 116	4 692	8 160	37 712	37 423	36 426
Cash Payments by Type		36 613	29 786	33 406	28 563	38 098	25 070	25 681	28 338	30 754	26 323	29 524	14 296	346 452	379 969	409 369
Other Cash Flows/Payments by Type																
Capital assets		-	2 226	1 184	3 958	(1 027)	2 262	6 902	7 063	6 778	4 168	1 965	45 088	80 568	86 969	79 788
Repayment of borrowing		-	59	268	30	682	31	-	-	492	-	-	406	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		36 613	32 071	34 858	32 551	37 753	27 363	32 584	35 401	38 024	30 491	31 489	59 790	428 988	467 412	469 158
NET INCREASE/(DECREASE) IN CASH HELD																
		36 108	(4 205)	4 576	4 361	(4 967)	29 565	(8 142)	(5 522)	11 773	3 663	(2 002)	(56 583)	8 625	16 203	30 832
Cash/cash equivalents at the month/year beginning:		61 258	97 366	93 162	97 738	102 099	97 132	126 697	118 555	113 033	124 806	128 469	126 466	61 258	69 884	86 086
Cash/cash equivalents at the month/year end:		97 366	93 162	97 738	102 099	97 132	126 697	118 555	113 033	124 806	128 469	126 466	69 884	69 884	86 086	116 918

This supporting table gives a detailed breakdown of information summarised in Table C7.

TABLE 12: CASH COMMITMENTS AT 31 DECEMBER 2024



CEDERBERG

REPORTING ON CASH AND COMMITMENTS: 31 December 2024		
	CURRENT MONTH	PREVIOUS MONTH
INVESTMENTS (CALL ACCOUNT STANDARD BANK)	101 584 398,93	80 980 318,29
INVESTMENTS (STANDARD BANK)	21 572 853,12	21 431 785,00
CASH ON HAND	166 892,48	197 966,57
STANDARD BANK PRIMARY BANK ACCOUNT	3 690 359,68	1 249 534,21
STANDARD BANK TRAFFIC FINES	-	-
STANDARD BANK DEBTORS	-	-
STANDARD BANK DEBIT ORDERS	385 000,80	182 910,42
	127 399 505,01	104 042 514,49
COMMITMENTS	70 375 299,67	65 831 787,41
TRADE CREDITORS (30 DAYS AND OLDER)	2 799 413,35	3 206 042,30
BULK ELECTRICITY (30 DAYS AND OLDER)	27 859 089,06	27 859 089,06
UNSPENT GRANTS	39 716 797,26	34 766 656,05
SURPLUS/(DEFICIT)	57 024 205,34	38 210 727,08

The commitments includes the long term outstanding debt payable to Eskom.

Part 2: Supporting Documentation

Debtors' Analysis

TABLE 13: SC3 AGED DEBTORS

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 293	1 485	991	783	1 345	1 000	4 337	14 500	27 734	21 964		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 762	2 138	1 151	554	845	506	1 507	7 322	21 786	10 735		
Receivables from Non-exchange Transactions - Property Rates	1400	5 292	2 161	1 575	1 137	1 047	4 511	5 643	25 736	47 103	38 075		
Receivables from Exchange Transactions - Waste Water Management	1500	1 373	877	708	614	785	772	2 919	9 864	17 912	14 954		
Receivables from Exchange Transactions - Waste Management	1600	1 313	705	520	474	538	675	1 918	5 674	11 817	9 279		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	1 075	954	999	892	1 174	1 051	5 372	10 015	21 532	18 505		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 782)	48	21	19	44	34	40	383	(2 192)	520		
Total By Income Source	2000	17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759	114 098		
2023/24 - totals only		13 982	7 906	5 548	4 485	3 997	6 544	22 230	62 026	126 718	99 282		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 045	448	132	79	219	480	333	674	3 408	1 783		
Commercial	2300	6 020	1 965	1 297	735	1 560	1 030	3 412	12 338	28 356	19 075		
Households	2400	10 261	5 956	4 537	3 660	4 000	7 041	17 991	60 548	113 994	93 240		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759	114 098		

The outstanding debtors' amount to R 145.759 million for December 2024. A total of R109.625 million is over 120 days. R 113.994 million (78.21%) of the outstanding amounts are owed by Households. This is the category with highest outstanding amount. Though most of Cederberg's population falls within the low category income group, stringent credit control measures are still applied. Electricity is cut once per month and arrear accounts are also put on auxiliary.

Monthly Debts Raised

The percentages below represent the actual billing year to date in terms of the budget

- Property Rates, 109,20% has been levied.
- Electricity, 112,23% has been levied.
- Refuse, 96,90% has been levied.
- Sewerage, 101,26% has been levied.
- Water, 92,20% has been levied.

Indigent Consumers

- The total applications approved for all services by the end of December 2024 were 2 380
- 2 278 Consumers receive Free Basic Electricity only
- Number receives free 6 kl water: 2 200
- Total number receives free sewerage: 2 306
- Total number receives Rates rebate: 2372
- Total number receives free refuse removal: 2 289
- The outstanding amount for Indigent consumers is R 16 474 692,95 of which R 14 785 200,64 is in arrears.

Subsidies were allocated for the following services by December 2024

- Refuse : R 361 055,88
- Rates : R 97 052,71
- Sewerage : R 525 717,45
- Electricity : R 706 147,74
- Water : R 347 935,39

Debt Collection

The Municipality has the following debt collection initiatives in place:

Disconnection of Electricity & Auxiliary

Consumers with conventional meters get disconnected if they are in arrears whereas consumers with pre-paid electricity meters, the municipality applies the 60/40 auxiliary if they are in arrears in terms of the policy. Where a customer has made arrangement and failed to keep up with the arrangements than the municipality blocks their electricity for both pre-paid- and conventional electricity meters.

The following statistics were applicable at end of December 2024

- Total Number of Pre-paid meters in December: 6838
- Number of Final letters indicating restriction and cut of electricity and water: None
- Number Pre-paid electricity meters were blocked: 698
- Total number of meters on auxiliaries: 1831
- Value of Prepaid Revenue transactions: December 2024: R 6 731 474,94
- **R 499 387,39** (aux) was recovered through pre-paid electricity restriction.

Electricity disconnections/blocking cannot take place in Eskom electricity supplied areas namely:

- Algeria
- Wupperthal
- Farms

Staff Collections

There are 16 employees who are in arrears and with their municipal account. 126 Employees agreed for their municipal account to be deducted from Salary by Employer. The total outstanding amounting to R 446 237.29 the age of the debt is shown below:

Dec-24							
Sum of 30 Days	Sum of 60 Days	Sum of 90 Days	Sum of 120 Days	Sum of 150 Days	Sum of 180 Days	Sum of 360plus Days	Sum of TOTAL
52 499,41	63 937,60	28 378,90	19 623,62	18 232,48	16 253,00	247 312,28	446 237,29

TABLE 14: AGEING OF OUTSTANDING EMPLOYEE DEBT

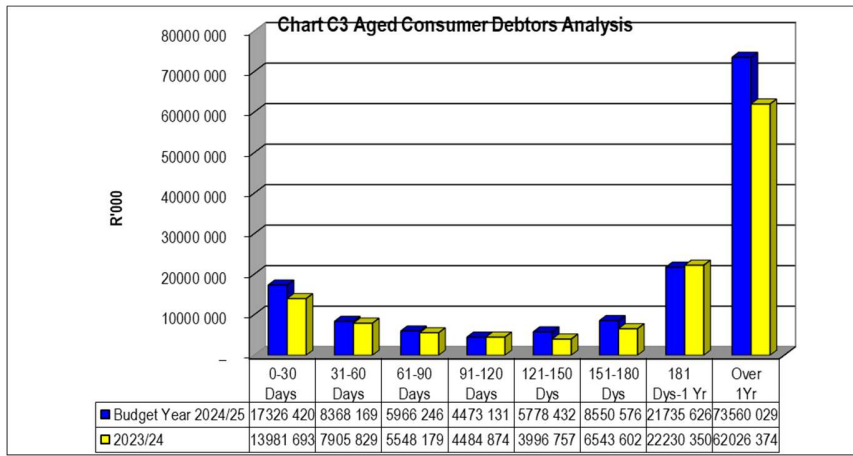


FIGURE 13: AGED DEBTORS ANALYSIS

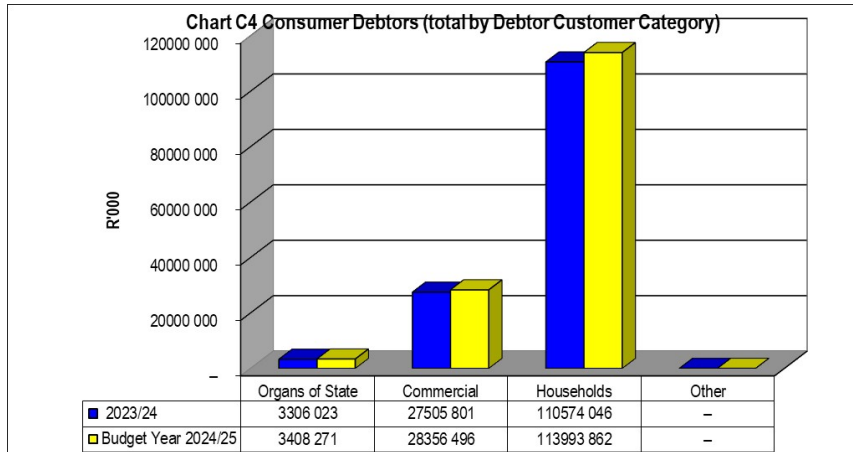


FIGURE 14: CONSUMER DEBTORS BY DEBTOR CUSTOMER CATEGORY

Creditors' Analysis

TABLE 15: SC4 AGED CREDITORS

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment												
Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	10 004	-	-	-	-	-	-	-	-	10 004	6 003
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	14
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	39	-	-	-	1 341	-	1 020	439	2 838	1 267	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10 043	-	-	-	1 341	-	1 020	439	12 842	7 284	

The Municipality’s outstanding creditors at the end of December 2024 amount to R 12.842 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under long-term liabilities. The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored monthly. The outstanding invoices under “other” (151-180 days and over 1 year) are in dispute and will be paid on settlement of dispute. The invoice under 121-150 days has been paid

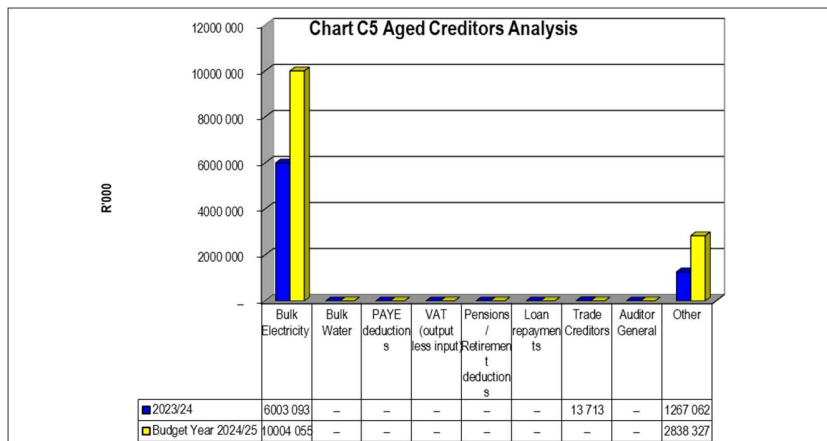


FIGURE 15: AGED CREDITORS ANALYSIS

Investment Portfolio Analysis

TABLE 16: SC5 INVESTMENT PORTFOLIO

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8,05%	0	0		80 980	604	-	20 000	101 584
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8,25%	0	0		21 432	141	-	-	21 573
														-
														-
														-
Municipality sub-total										102 412	745	-	20 000	123 157
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									102 412	745	-	20 000	123 157

The Municipality has Call Investment accounts with a balance of R 123.157 million at the end of December 2024. The main purpose of the call accounts is to ring fence conditional grants and surplus funds funds.

Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE									
CEDERBERG MUNICIPALITY									
SUMMARY OF EXTERNAL LOANS FOR DECEMBER 2024									
Borrowing Institution	Balance 01 December 2024	Interest Capital December 2024	Repayment December 2024	Interest Paid	Received	Balance at 31 December 2024	Percentage	Sinking Funds	
	R	R	R	R		R	%	R	
ABSA (038-7230-0992)	R 210 868,99	R -	R -	R -	R -	R 210 868,99	15,34%		
ABSA (038-7230-0993)	R 391 982,60	R -	R -	R -	R -	R 391 982,60	28,52%		
ABSA (038-7230-0994)	R 309 507,78	R -	R -	R -	R -	R 309 507,78	22,52%		
ABSA (038-7230-0995)	R 461 960,40	R -	R -	R -	R -	R 461 960,40	33,61%		
Office Equipment - Printers Sky Metro	R 30 946,18	R 303,82	R 31 250,00	R -	R -	R 0,00	0,00%		
	R 1 405 265,95	R 303,82	R 31 250,00	R -	R -	R 1 374 319,77	100%	R -	

FIGURE 16: LONG TERM LIABILITIES

Allocation and grant receipts and expenditure

TABLE 17: SC6 TRANSFERS AND GRANT RECEIPTS

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		109 335	83 135	94 843	24 772	70 209	60 209	-		94 843
Local Government Equitable Share		65 984	71 545	71 545	23 848	53 658	53 658	-		71 545
Finance Management		2 132	2 000	2 000	-	2 000	2 000	-		2 000
EPWP Incentive		1 658	1 534	1 534	-	1 074	1 074	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	266	767	767	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 176	659	1 901	1 901	-		2 176
Regional Bulk Infrastructure Grant (VAT)	3	-	1 934	1 934	-	-	-	-		1 934
Water Services Infrastructure Grant (VAT)		587	1 304	1 304	-	809	809	-		1 304
Integrated National Electrification Grant (VAT)		35 000	1 757	-	-	-	-	-		-
Municipal Disaster Response Grant (VAT)		1 018	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		-	-	13 469	-	10 000	-	-		13 469
Provincial Government:		11 993	11 326	11 326	438	6 748	6 748	-		11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	-	4 192	4 192	-		6 288
Thusong Service Centre (Sustainability Operational Support)		120	-	-	-	-	-	-		-
CDW Support		151	151	151	-	151	151	-		151
Human Settlement Development Grant		1 802	3 844	3 844	438	1 362	1 362	-		3 844
Financial Management Capability Grant		1 058	-	-	-	-	-	-		-
Municipal Interventions Grant (VAT)		52	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		652	1 043	1 043	-	1 043	1 043	-		1 043
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		500	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		300	-	-	-	-	-	-		-
Municipal Financial Recovery Services		1 000	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	121 327	94 462	106 169	25 210	76 957	66 957	-		106 169
Capital Transfers and Grants										
National Government:		24 443	47 842	36 098	4 391	18 064	18 064	-		36 098
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 506	4 391	12 673	12 673	-		14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	-	-		12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	5 391	5 391	-		8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	-	-		-
Municipal Disaster Response Grant		6 787	-	-	-	-	-	-		-
Provincial Government:		7 771	12 893	12 893	2 918	12 309	12 309	-		12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	2 918	5 352	5 352	-		5 936
Municipal Interventions Grant		348	-	-	-	-	-	-		-
Municipal Water Resilience Grant		4 348	6 957	6 957	-	6 957	6 957	-		6 957
Loadshedding Relief Grant		-	-	-	-	-	-	-		-
Library Services MRF Capital		13	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	32 215	60 734	48 991	7 309	30 373	30 373	-		48 991
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	155 160	32 519	107 330	97 330	-		155 160

TABLE 18: SC7(1) TRANSFERS AND GRANT EXPENDITURE

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		106 354	83 135	95 819	24 875	66 442	44 739	21 704	48,5%	95 819
Local Government Equitable Share		67 058	71 545	71 545	23 848	53 658	35 772	17 886	50,0%	71 545
Finance Management		2 132	2 000	2 000	367	840	1 000	(160)	-16,0%	2 000
EPWP Incentive		1 658	1 534	1 534	195	736	767	(32)	-4,1%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	129	758	440	318	72,2%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	287	998	1 089	(92)	-8,4%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	967	(967)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	49	153	652	(499)	-76,5%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	-	-	439	(439)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	977	-	-	244	(244)	-100,0%	977
Integrated National Electrification Programme (INEP)		-	-	13 469	-	9 301	3 367	5 933	176,2%	13 469
Provincial Government:		8 940	11 326	13 136	453	5 919	6 116	(196)	-3,2%	13 136
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	453	3 046	3 144	(98)	-3,1%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	-	-	30	(30)	-100,0%	119
CDW Support		10	151	302	-	37	113	(77)	-67,6%	302
Human Settlement Development Grant		1 756	3 844	3 871	-	2 799	1 929	871	45,1%	3 871
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	-	37	650	(613)	-94,3%	1 556
Loadshedding Relief Grant (Vat)		198	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		300	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		500	-	-	-	-	-	-	-	-
Municipal Financial Recovery Services		-	-	1 000	-	-	250	(250)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	108 955	25 328	72 362	50 854	21 507	42,3%	108 955
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	42 610	2 240	7 769	22 613	(14 844)	-65,6%	42 610
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	1 916	6 746	7 261	(515)	-7,1%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	6 448	(6 448)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	324	1 023	4 348	(3 325)	-76,5%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	2 928	(2 928)	-100,0%	-
Municipal Disaster Response Grant		275	-	6 512	-	-	1 628	(1 628)	-100,0%	6 512
Provincial Government:		8 679	12 893	16 311	-	246	7 301	(7 055)	-96,6%	16 311
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	2 968	(2 968)	-100,0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	-	246	4 333	(4 087)	-94,3%	10 375
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		26 280	60 734	58 922	2 240	8 015	29 914	(21 899)	-73,2%	58 922
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	167 877	27 569	80 376	80 768	(392)	-0,5%	167 877

TABLE 19: UNSPENT GRANTS AT 31 DECEMBER 2024

CEDERBERG LOCAL MUNICIPALITY						
APPENDIX B (UNAUDITED)						
DISCLOSURE OF GRANTS AND SUBSIDIES YEAR TO DATE ENDING 30 JUNE 2025						
	OPENING BALANCE R	GRANTS RECEIVED R	GRANTS REPAID	TRANSFERRED TO REVENUE (OPERATING) R	TRANSFERRED TO REVENUE (CAPITAL) R	CLOSING BALANCE R
NATIONAL GOVERNMENT						
Equitable Share		53 658 000		(53 658 000)		-
Municipal Infrastructure Grant (MIG)	-	15 341 000		(1 755 069)	(6 746 237)	6 839 695
Financial Management Grant (FMG)	-	2 000 000		(839 897)		1 160 103
Integrated National Electrification Programme (INEP)	2 997 000	10 000 000	(2 997 000)	(9 300 596)		699 404
Expanded Public Works Program (EPWP)	-	1 074 000		(735 502)		338 498
Regional Bulk Infrastructure Grant (RBIG)	-					-
WSIG	36 302	6 200 000	(36 302)	(153 421)	(1 022 808)	5 023 771
Municipal Disaster Response Grant	7 488 755					7 488 755
Total	10 522 058	88 273 000	(3 033 302)	(66 442 484)	(7 769 045)	21 550 227
PROVINCIAL GOVERNMENT						
Municipal Service Delivery Capacity Building Grant	-					-
Human Settlement Development Grant	-	6 714 138		(2 799 407)		3 914 731
Financial Recovery Services Grant	1 000 000					1 000 000
Library Services MRF	626 216	4 192 000	(626 216)	(3 046 147)		1 145 853
CDW Support	256 983	151 000	(105 983)	(36 307)		265 693
Municipal Interventions Grant	-					-
Water Resilience Grant	3 931 698	8 000 000		(36 846)	(245 640)	11 649 212
Loadshedding Relief Grant	83 576		(83 576)			-
Title Deeds Restoration Grant	72 055					72 055
Western Cape Financial Management Capability Grant	558 851		(558 851)			-
Municipal Library Support Grant	-					-
Municipal Energy Resilience Grant	95					95
Informal Settlements Upgrading Partnership Grant	-					-
Thusong Service Centre Grant	118 932					118 932
Total	6 648 407	19 057 138	(1 374 626)	(5 918 707)	(245 640)	18 166 571
ALL SPHERES OF GOVERNMENT	17 170 464	107 330 138	(4 407 928)	(72 361 191)	(8 014 685)	39 716 797

The Municipality has received a total of R 107.330 million of its allocated grant budget. It has incurred expenditure of R 80.376 million (74.89%) on those grants. The unspent portion at the end of December 2024 is R 39.717million

Councillor and board member allowances and employee benefits

TABLE 20: SC8 COUNCILLOR AND STAFF BENEFITS

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 306	5 661	5 661	747	2 925	2 724	201	7%	5 661
Pension and UIF Contributions		66	80	80	3	14	38	(24)	-62%	80
Medical Aid Contributions		84	89	89	11	38	43	(5)	-11%	89
Motor Vehicle Allowance		240	252	252	20	120	121	(1)	-1%	252
Cellphone Allowance		386	420	420	30	177	202	(25)	-13%	420
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 502	811	3 274	3 129	145	5%	6 502
% increase	4		6,9%	6,9%						6,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 206	4 511	4 511	367	1 953	2 293	(341)	-15%	4 511
Pension and UIF Contributions		139	167	167	18	93	83	10	12%	167
Medical Aid Contributions		46	55	55	7	33	27	6	21%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	31	136	186	(50)	-27%	367
Cellphone Allowance		103	216	216	18	86	110	(24)	-22%	216
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	7	0	0	4	(3)	-96%	7
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 870	5 323	5 323	441	2 300	2 703	(403)	-15%	5 323
% increase	4		9,3%	9,3%						9,3%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	98 390	7 069	47 640	49 499	(1 859)	-4%	98 390
Pension and UIF Contributions		13 564	16 171	16 171	1 213	7 070	8 132	(1 062)	-13%	16 171
Medical Aid Contributions		4 251	5 755	5 755	447	2 609	2 906	(297)	-10%	5 755
Overtime		4 841	5 779	5 779	352	2 212	2 903	(691)	-24%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	549	3 253	3 496	(243)	-7%	6 940
Cellphone Allowance		403	355	355	28	168	179	(10)	-6%	355
Housing Allowances		340	385	385	26	143	193	(50)	-26%	385
Other benefits and allowances		5 420	6 092	6 092	492	2 881	3 071	(190)	-6%	6 092
Payments in lieu of leave		1 704	1 388	1 388	116	700	700	-	-	1 388
Long service awards		493	551	551	46	284	284	-	-	551
Post-retirement benefit obligations	2	1 300	1 463	1 463	162	992	753	239	32%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	40	239	243	(4)	-2%	486
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	143 754	10 538	68 191	72 358	(4 167)	-6%	143 754
% increase	4		14,2%	14,1%						14,1%
Total Parent Municipality		136 901	155 612	155 579	11 790	73 765	78 190	(4 425)	-6%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	155 579	11 790	73 765	78 190	(4 425)	-6%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL MANAGERS AND STAFF		130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6%	149 077

Capital program performance

TABLE 21: SC12 CAPITAL EXPENDITURE TREND

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment									
Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	324	4 950	4 950	-	0	4 950	4 950	100,0%	0%
August	1 666	6 907	6 907	2 226	2 226	11 857	9 631	81,2%	3%
September	930	9 870	9 870	1 184	3 410	21 727	18 317	84,3%	4%
October	5 278	8 322	8 322	3 958	7 368	30 049	22 681	75,5%	9%
November	4 045	10 453	10 226	(1 027)		40 275	-		
December	2 554	7 874	7 647	2 262	#VALUE!	47 922	#VALUE!	#VALUE!	#VALUE!
January	631	6 902	7 717	-		55 639	-		
February	2 363	7 063	6 132	-		61 771	-		
March	11 347	6 778	6 216	-		67 987	-		
April	4 373	4 168	3 942	-		71 929	-		
May	10 916	1 965	1 739	-		73 667	-		
June	(2 765)	5 315	5 088	-		78 755	-		
Total Capital expenditure	41 662	80 568	78 755	8 603					

The Municipality has an adjusted capital budget of R 78.755 million. It has incurred expenditure of R 8.603 million on the capital budget. Most of the projects are in their procurement stages. Commitments amounting to R 839 876,80 (excl VAT) are currently captured on the system.

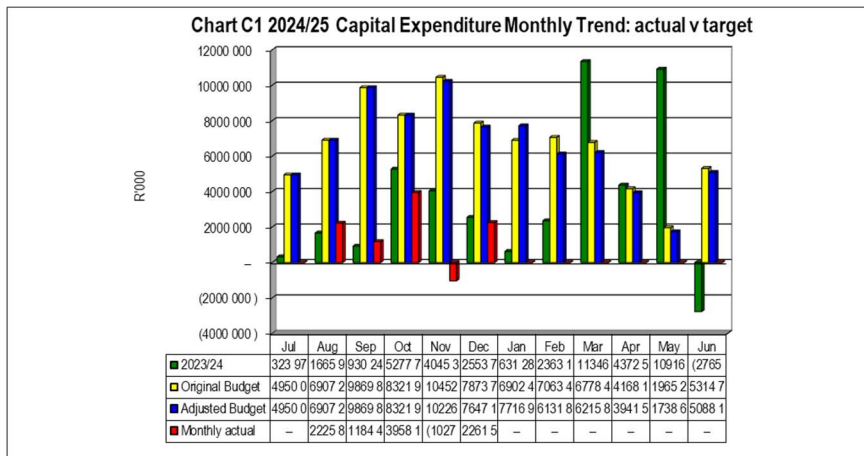


FIGURE 17: CAPITAL EXPENDITURE MONTHLY TREND (ACTUAL VS TARGET)

TABLE 22: SC13A CAPITAL EXPENDITURE ON NEW ASSETS BY ASSET CLASS

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 576	56 065	48 554	2 240	7 769	30 363	22 594	74,4%	48 554
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	5 334	5 334	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	5 334	5 334	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	26 164	-	-	10 058	10 058	100,0%	26 164
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 332	-	-	2 159	2 159	100,0%	7 332
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	18 833	-	-	7 899	7 899	100,0%	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	2 240	7 769	12 471	4 702	37,7%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	2 240	7 769	12 471	4 702	37,7%	19 890
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	2 500	-	-	2 500	2 500	100,0%	2 500
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	2 500	-	-	2 500	2 500	100,0%	2 500
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

	530	10 153	10 122	-	-	4 642	4 642	100,0%	10 122
Community Assets	530	10 153	10 122	-	-	4 642	4 642	100,0%	10 122
Community Facilities	530	10 153	10 122	-	-	4 642	4 642	100,0%	10 122
Halls	530	10 153	10 122	-	-	4 642	4 642	100,0%	10 122
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		1 262	1 071	1 051	20	265	610	345	56,5%	1 051
Computer Equipment		1 262	1 071	1 051	20	265	610	345	56,5%	1 051
Furniture and Office Equipment		85	-	41	-	-	41	41	100,0%	41
Furniture and Office Equipment		85	-	41	-	-	41	41	100,0%	41
Machinery and Equipment		3 256	705	2 211	1	323	1 371	1 048	76,5%	2 211
Machinery and Equipment		3 256	705	2 211	1	323	1 371	1 048	76,5%	2 211
Transport Assets		18 745	1 210	1 076	-	-	1 076	1 076	100,0%	1 076
Transport Assets		18 745	1 210	1 076	-	-	1 076	1 076	100,0%	1 076
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	37 453	69 205	63 056	2 262	8 357	38 102	29 745	78,1%	63 056

TABLE 23: SC13B CAPITAL EXPENDITURE ON RENEWAL OF EXISTING ASSETS BY ASSET CLASS

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		253	4 143	4 143	-	246	4 093	3 848	94,0%	4 143
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	1 100	-	-	1 050	1 050	100,0%	1 100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 100	-	-	1 050	1 050	100,0%	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 043	-	246	3 043	2 798	91,9%	3 043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	-	246	3 043	2 798	91,9%	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	4 143	-	246	4 093	3 848	94,0%	4 143

TABLE 24: SC13C EXPENDITURE ON REPAIRS AND MAINTENANCE BY ASSET CLASS

Material variances to the Service Delivery and Budget Implementation Plan

Kindly refer to the Service Delivery Performance Section

Other supporting documents

Bank Reconciliation

TABLE 25: BANK RECONCILIATION

Cederberg Local Municipality	
Bank Reconciliation	
DECEMBER 2024	
	Amount
Bank Statement Balance	4 075 360,48
72194774	-0,00
72194480	0,00
82163324	3 690 359,68
32630263	385 000,80
Cashbook Balance	3 532 845,18
39999010203	-
39999010204	-
39999010301	53 172,56
39999010302	1 525 354,90
39999010303	-
39999010305	-607 376,94
39999010701	6 263 436,81
39999010702	845 762 266,81
39999010703	-848 521 366,52
39999010704	786 310,49
39999010705	-1 480 052,93
39999010802	-216 214,20
39999010805	-32 685,80
39999010902	104 988,47
39999010905	-104 988,47
Difference	542 515,30
Reconciling Items	
	Difference
Cashier Receipts	-166 892,48
Bank Deposits	200,00
Outstanding EFT Payments	-1 514 254,57
Post Office	-10 277,89
Wages, Salaries and Council	2 533 816,77
Other	-300 076,53
	542 515,30
Unreconciled Difference	0,0

Withdrawals from Bank Account


BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET Municipal Finance Management Act, section 11(4) Consolidated Quarterly Report for period 01/07/2024 to 31/12/2024 (complete relevant period)				
				D
Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2024/07/04	Cederberg Municipality	4 000 000,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/07/04	Cederberg Municipality	6 000 000,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/07/05	Cederberg Municipality	10 000 000,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/07/19	Cederberg Municipality	1 201 021,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/07/19	Cederberg Municipality	3 236 000,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/07/26	Cederberg Municipality	6 560 320,58	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/07/31	Cederberg Municipality	5 000 000,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/08/02	Cederberg Municipality	2 096 000,00	Section 11(h) - Transfers to Call Investment Account	L.J. September
2024/10/21	Cederberg Municipality	6 790 000,00	Section 11(h) - Transfers to Call Investment Account	J. Booysen
2024/10/28	Cederberg Municipality	2 096 000,00	Section 11(h) - Transfers to Call Investment Account	J. Booysen
2024/11/04	Cederberg Municipality	690 000,00	Section 11(h) - Transfers to Call Investment Account	J. Booysen
2024/12/09	Cederberg Municipality	10 000 000,00	Section 11(h) - Transfers to Call Investment Account	J. Booysen
2024/12/12	Cederberg Municipality	10 000 000,00	Section 11(h) - Transfers to Call Investment Account	J. Booysen

TABLE 26: WITHDRAWALS DURING THE FIRST HALF OF 2024/2025

In-Year Budget Shifts (Virements)

TABLE 27: APPROVED BUDGET VIREMENTS JULY - DECEMBER 2024

VIREMENT SUMMARY: AUGUST 2024						
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE		VIREMENT TO VOTE		AMOUNT
		VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
						No virements

VIREMENT SUMMARY: AUGUST 2024						
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE		VIREMENT TO VOTE		AMOUNT
		VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
02/08/2024	2500014649	01-4420-3818-01	MAINTENANCE LIBRARY CARAVAN PARK (MATERIAL)	01-4420-3818-00	MAINTENANCE LIBRARY CARAVAN PARK (SMALL TOOLS)	R 5 000,00
02/08/2024	2500014650	07-6884-0301-00	ELECTRICITY UPGRADE NETWORK CLANNAMILLAM	07-6884-0301-09	MACHINERY & EQUIPMENT	R 6 000,00
02/08/2024	2500044651	07-6884-0301-30	CLANNAMILLAM 15KV CABLE MARK STREET	07-6884-0301-00	VEHICLES	R 120 000,00
02/08/2024	2500054652	01-6895-4465-00	PRINTING OF EQUIPMENT	01-6895-4465-01	CONSULTANT FEES	R 150 000,00
05/08/2024	2500054652	01-4422-3803-03	BUILDINGS MATERIAL	01-4422-3803-02	PRINTING SMALL TOOLS	R 4 500,00
05/08/2024	2500078679	01-4420-3818-01	MAINTENANCE LIBRARY CARAVAN PARK (MATERIAL)	01-4420-3818-00	MAINTENANCE LIBRARY CARAVAN PARK (SMALL TOOLS)	R 5 000,00
05/08/2024	2500084674	01-1111-4503-00	TRAVEL & SUBSISTANCE (OWN TRANSPORT)	01-1111-4503-07	TRAVEL & SUBSISTANCE (AIR TRANSPORT)	R 5 000,00
07/08/2024	2500094675	01-6895-4479-00	EMERGENCIES/ DISASTER	01-6895-4465-01	ENVIRONMENTAL MANAGEMENT	R 100 000,00
07/08/2024	2500104677	07-6895-0201-00	VEHICLES	07-6895-0465-14	WATER EQUIPMENT CDAL	R 380 000,00
07/08/2024	2500114679	01-6811-4503-01	TRAVEL & SUBSISTANCE (ACCOMMODATION)		MOVING EXPENSES	R 1 600,00
		01-6811-4503-02	TRAVEL & SUBSISTANCE (ALLOWANCES)			R 1 600,00
		01-6811-4503-06	TRAVEL & SUBSISTANCE (OWN TRANSPORT)	01-6811-4503-00		R 10 000,00
		01-6811-4503-07	TRAVEL & SUBSISTANCE (PUBLIC TRANSPORT - AIR TRANSPORT)			R 6 000,00
		01-6811-4503-00	CLEANING MATERIALS			R 5 000,00
11/08/2024	2500124680	01-6825-4866-01	HSNO CITRUSDAL TOP STRUCTURE	01-6825-4866-03	HSNO CLANNAMILLAM (RDP)	R 2 799 407,00
14/08/2024	2500134681	01-6811-4503-00	CLEANING MATERIALS	01-6811-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	R 2 900,00
15/08/2024	2500144682	01-6811-4503-00	CLEANING MATERIALS	01-6811-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	R 5 000,00
15/08/2024	2500154683	01-5512-4576-00	OCCUPATIONAL HEALTH AND SAFETY	01-5512-4515-00	PROTECTIVE CLOTHING	R 1 400,00
18/08/2024	2500164684	01-5512-4452-00	HEMP (BETA)	01-5512-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	R 2 000,00
18/08/2024	2500174685	01-2211-4503-00	CLEANING MATERIALS	01-4417-4503-02	TRAVEL AND SUBSISTANCE (DAILY ALLOWANCE)	R 2 000,00
18/08/2024	2500184686	01-2211-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	01-4417-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	R 6 000,00
18/08/2024	2500194688	01-6895-4437-00	PRINTING STATIONARY	01-6895-3805-00	SMALL TOOLS	R 6 300,00
22/08/2024	2500204687	01-3313-4503-00	CLEANING MATERIALS	01-3313-3820-00	CONSUMABLES	R 4 000,00
22/08/2024	2500214688	01-3313-4465-00	PERFORMANCE MANAGEMENT	01-2213-4464-00	GRAPHIC DESIGN	R 4 000,00
		01-5515-4465-00	LEGAL EXPENSES	01-2213-4464-06	WEBSITE DESIGN	R 50 000,00
		01-2213-4465-00	ADVERTISING	01-2213-4561-00	EDITING AND TRANSLATION SERVICES	R 50 000,00
		01-2213-4419-00	TRUCKS SYSTEM	01-2213-4464-04	PHOTOGRAPHY SERVICES	R 20 000,00
		01-2213-4465-00	NEWSLETTERS			R 200 000,00
26/08/2024	2500214736	01-3311-4463-00	CONSULTANT FEES	01-3313-4430-00	VETTING SEARCH	R 60 000,00
						R 60 000,00

VIREMENT SUMMARY: SEPTEMBER 2024						
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE		VIREMENT TO VOTE		AMOUNT
		VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
02/09/2024	2500234728	01-4418-4409-00	LAW ENFORCEMENT (PROTECTIVE CLOTHING)	01-4418-4463-00	INSPECTION FEES - CALIBRATES	R 20 000,00
02/09/2024	2500244730	01-2211-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	01-4417-4503-03	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	R 1 000,00
12/09/2024	2500254740	01-6895-4479-00	EMERGENCIES/ DISASTER	01-6895-4463-01	ENVIRONMENTAL MANAGEMENT	R 100 000,00
16/09/2024	2500264741	01-6895-4437-00	PRINTING STATIONARY	01-6895-4415-00	PROTECTIVE CLOTHING	R 5 000,00
18/09/2024	2500274765	01-6811-4503-00	PRINTING STATIONARY	01-6811-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	R 6 000,00
18/09/2024	2500284769	07-6895-0201-00	VEHICLE	07-6895-0401-14	WATER AND EQUIPMENT CITRUSDAL	R 70 000,00
19/09/2024	2500294770	01-5511-4509-01	SECURITY (SECURITY)	01-5511-4437-00	PRINTING STATIONARY INTERNAL	R 75 000,00
23/09/2024	2500304772	01-3311-4437-00	PRINTING AND STATIONARY	01-3311-4551-00	MOVING EXPENSES	R 16 100,00
26/09/2024	2500314773	01-4420-3818-02	MAINTENANCE LAMBERTSBAY CARAVANPARK - EQUIPMENT	01-4420-3818-01	MAINTENANCE LAMBERTSBAY CARAVANPARK - MATERIAL	R 15 000,00
27/09/2024	2500324774	01-3314-4503-01	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	01-3314-3800-02	MAINTENANCE - CONSUMABLES	R 15 000,00
						R 1 200,00

VIREMENT SUMMARY: OCTOBER 2024						
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE		VIREMENT TO VOTE		REASON FOR VIREMENT COMMENT
		VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
02/10/2024	250034/4781	01-5511-3803-00	GEBOU (CONTRACTED SERVICES)	01-5511-4555-00	VALUE EXPENSES	Shifting of funds to have valuation done HCB for ground transactions.
01/10/2024	250033/4780	01-2211-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	01-2211-4503-09	TRAVEL AND SUBSISTANCE (NON EMPLOYEES)	Shifting of funds for accommodation for E Cloete.
04/10/2024	250034/4782	01-4418-3803-00	GEBOU (CONTRACTED SERVICES)	01-4418-4503-01	TRAVEL AND SUBSISTANCE (ACCOMMODATION)	Shifting of funds for attached invoice (accommodation for the two people to attend the NaTis Training at Gene Louw Traffic College, Brackenell)
04/10/2024	250035/4783	01-5511-4509-01	SECURITY (SECURITY)	01-5511-4503-06	TRAVELING OWN TRANSPORT	Shifting of funds to have valuation done HCB for ground transactions.
07/10/2024	250036/4784	01-4421-3508-11	WARD 2 MAINTAINING CONTRACTED SERVICES	01-4421-3805-14	WARD 2 MAINTAINING (CONSUMIBLES)	Shifting of funds for the purchase of materials for Citrusdal Sportsground.
07/10/2024	250037/4787	01-4421-3805-16	WAED 4 MAINTAINING (CONSUMIBLES)	01-4421-3805-10	WARD 3 MAINTAINING CONTRACTED SERVICES	Shifting of funds for attached quote scarfy and supply of materials for clanwilliam Sportsground.
07/10/2024	250038/4786	01-4421-3805-17	WARD 5 MAINTAINING (CONSUMIBLES)	01-4421-3805-15	MAINTAINING (CONSUMIBLES - CLANWILLIAM)	Shifting of funds for attached quote scarfy and supply of materials for clanwilliam Sportsground.
07/10/2024	250038/4786	01-2211-4437-00	PRINTING, STATIONERY	01-2211-4558-00	REFRESHMENTS, BEVERAGES	Shifting of funds for the purpose of refreshments.
08/10/2024	250039/4788	01-6644-3805-14	WARD 3 MAINTAINING (CONTRACTED SERVICES)	01-6644-3805-01	WARD 2 MAINTAINING CONTRACTED SERVICES	Shifting of funds for attached deviation (Kaltron Electrical Engineering).
11/10/2024	250040/4794	01-3312-4403-00	ADVERTISING	01-3314-3800-02	MAINTENANCE - CONSUMABLES	Shifting of funds for purchasing of Crockey and Cutlery for the finance department.
11/10/2024	250041/4795	01-6655-4503-00	HIRING OF EQUIPMENT	01-6655-4502-01	TRAVEL AND SUBSISTANCES (ACCOMMODATION)	Shifting of funds for accommodation (E Klassen).
15/10/2024	250042/4796	01-5511-4509-01	SECURITY (SECURITY)	01-5511-4503-06	TRAVEL AND SUBSISTANCE (OWN TRANSPORT)	Shifting of funds to have valuation done by own transport.
15/10/2024	250043/4797	01-6642-3811-34	WARD 2 MAINTENANCE: NETWORK SEWERAGE (CONTRACT)	01-6644-3805-01	WARD 2 MAINTAINING CONTRACTED SERVICES	Shifting of funds for attached deviation (Kaltron Electrical Engineering).
16/10/2024	250044/4798	01-1111-4503-07	TRAVEL AND SUBSISTANCE PUBLIC TRANSPORT- AIR	01-1111-4503-01	TRAVEL AND SUBSISTANCE ACCOMMODATION	Shifting of funds for accommodation Cllr's SALGA invitation.
18/10/2024	250045/4799	01-2211-4503-01	TRAVEL AND SUBSISTANCE ACCOMMODATION	01-2211-4503-09	TRAVEL AND SUBSISTANCE (NON EMPLOYEES)	Shifting of funds for the purpose of payment of travel claim of Mr E Cloete - facilitated strategic risk workshop 09-10 October 2024.
21/10/2024	250046/4800	01-6641-3802-06	WARD 3 MAINTENANCE OF ROADS- CONTRACTED SERVICES	01-6641-3802-13	WARD 2 MAINTENANCE OF ROADS (MATERIAL)	Shifting of funds for purchasing of road material- Citrusdal.
23/10/2024	250047/4801	01-6641-3802-07	WARD 5 MAINTENANCE OF ROADS- CONTRACTED SERVICES			
23/10/2024	250047/4801	01-6641-3802-08	WARD 2 MAINTENANCE OF ROADS- CONTRACTED SERVICES			
23/10/2024	250047/4801	01-6641-4415-00	PROTECTIVE CLOTHING			
23/10/2024	250047/4801	01-3311-4463-00	CONSULTANT FEE	01-3314-3800-02	MAINTENANCE - CONSUMABLES	Shifting of funds for purchasing of Crockey and Cutlery for the finance department.
25/10/2024	250048/4802	01-6642-3811-16	MAINTENANCE: NETWORKS SEWERAGE	01-6642-4463-01	MEDICAL EXAMINATION	HEPATITIS A&B injections for the workers.
25/10/2024	250049/4820	01-6642-3811-34	WARD 2 MAINTENANCE: NETWORK SEWERAGE (CONTRACT)	01-6644-3805-01	WARD 2 MAINTAINING CONTRACTED SERVICES	Shifting of funds for attached deviation (Kaltron Electrical Engineering).
25/10/2024	250050/4821	01-5512-4437-00	PRINTING & STATIONERY	01-5512-4503-09	TRAVEL & SUBSISTANCE NON-EMPLOYEES	Reimbursed travelling costs for external presiding officer in a disciplinary hearing.
25/10/2024	250051/4822	07-3315-4701-07	VEHICLES	07-3311-2400-01	OFFICE FURNITURE/ EQUIPMENT	Shifting of funds for the procurement of office furniture.

VIREMENT SUMMARY: NOVEMBER 2024						
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE		VIREMENT TO VOTE		REASON FOR VIREMENT COMMENT
		VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
01/11/2024	250052/4834	01-5512-4576-00	HEALTHIE AND SAFETY	01-5512-4577-00	MEDICAL SURVEILLANCE	To complete last order of three for hepatitis B injections.
05/11/2024	250053/4835	01-5512-3803-01	MAINTENANCE EQUIPMENT - OHS			
13/11/2024	250054/4836	01-6641-3802-16	WARD 5 MAINTENANCE OF ROADS (CONTRACTED SERVICES)	01-6641-3802-13	WARD 2 MAINTENANCE OF ROADS (MATERIAL)	Shifting of funds for purchasing of road material- Citrusdal.
21/11/2024	250056/4867	01-4418-3803-00	GEBOU (CONTRACTED SERVICES)	01-4418-4551-00	MOVING EXPENSES	Relocation costs expenses.
21/11/2024	250057/4868	01-5512-4463-00	CONSULTANT FEES	01-5512-4463-00	TRAVEL & SUBSISTANCES NON EMPLOYEES	Shifting of funds for attached travelling claim (External Presiding, Officer in Disciplinary Hearing).
22/11/2024	250058/4869	01-6695-4463-00	CONSULTANT FEES	01-6695-4463-01	ENVIRONMENTAL MANAGEMENT	Funds required for the Coastal engineering report required for the reef in Lamberts bay coastal erosion project (BAR process).
22/11/2024	250059/4870	01-6654-3815-06	WARD 5 MAINTENANCE: PURIFICATION WORKS (CONTRACTED SERVICES)	01-6654-3815-02	MAINTENANCE: PURIFICATION WORKS (CONSUMABLES)	Shifting of funds for the resale of reservoir- Leipoldville.
25/11/2024	250060/4871	01-4418-4424-00	REMOVAL ILLEGAL STRUCTURES	01-4418-4423-00	FINE COLLECTIONS	Shifting of funds for attached invoice (TMT SERVICES- OCTOBER 2024) INV510200.
25/11/2024	250061/4872	01-4418-4409-00	PROTECTIVE CLOTHING			
26/11/2024	250062/4873	01-6674-3805-10	WARD 5 HIRE CHARGES	01-6674-3805-1	CLEANING MATERIAL	Shifting of funds for cleaning material ward 5.
26/11/2024	250063/4874	01-6655-3813-12	WARD 6 MAINTENANCE: NETWORK WATER (CONSUMABLES)	01-6655-3813-14	WARD 4 MAINTENANCE OF (CONSUMABLES)	Parte vir die herstel van Raped Abweller pomp by booster pompstasie in Elandsbaai.
26/11/2024	250064/4875	07-6655-0401-13	WATER EQUIPMENT	01-6655-0401-11	WATER EQUIPMENT	Vir die aankoop van soft starter vir boorgate in Lambertsbaai.
28/11/2024	250065/4877	01-6642-4445-00	HIRING OF EQUIPMENT	01-6642-3811-16	WARD 3 MAINTENANCE: NETWORKS SEWERAGE (CONSUMABLES)	Aankoop van riool roods en fittings.
28/11/2024	250066/4878	01-6642-4445-00	HIRING OF EQUIPMENT	01-6642-4463-01	MEDICAL EXAMINATIONS	Inspulling vir werkers teenmiddel vir kieme en siektes, aankop van skoonmaak middels.
29/11/2024	250067/4880	01-665-3815-06	WARD 5 MAINTENANCE: PURIFICATION WORKS	01-6654-4463-01	CONSULTANT FEES	Funds required for payments of invoice for the Lambert's bay desalination plant condition assessment refurbishment cost estimated.
29/11/2024	250067/4880	07-5513-4801-00	IT EQUIPMENT AND SOFTWARE	07-5511-2400-01	OFFICE FURNITURE / EQUIPMENT	Shifting of funds for vacuum cleaner and high pressure host for the administration department.

VIREMENT SUMMARY: DECEMBER 2024						
DATE	VIREMENT NUMBER	VIREMENT FROM VOTE		VIREMENT TO VOTE		REASON FOR VIREMENT COMMENT
		VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
04/12/2024	250067/4881	01-5512-4463-00	CONSULTANT FEES	01-5512-4503-09	TRAVEL & SUBSISTENCE NON EMPLOYEES	Shifting of funds for attached travelling claim (External presiding officer in disciplinary hearings)
04/12/2024	250068/4882	01-2213-4464-05	GRAPHIC DESIGN	01-2213-4403-00	ADVERTISEMENTS	No funds for advertisement vote.
06/12/2024	250069/4884	07-6642-2400-06	UPGRADE OF WASTEWATER NETWORK L/BAY	07-6642-2300-01	SEWERAGE: EQUIPMENT GRAAFWATER	Device for spraying liquid.
06/12/2024	250070/4885	01-4420-3814-01	MAINTENANCE CLANWILLIAM RESORT	01-4420-4445-00	HIRING OF EQUIPMENT	Shifting of funds to hire chemical toilets for Clanwilliam Dam during festive season.
11/12/2024	250071/4886	01-6655-3813-12	WARD 3 MAINTENANCE: NETWORKS WATER (CONSUMABLES)	01-6655-3813-14	WARD 5 MAINTENANCE: NETWORKS WATER (CONSUMABLES)	Shifting of funds for purchase of bulk water meters for the Cederberg Municipality area.
11/12/2024	250072/4887	01-6655-3813-12	WARD 4 MAINTENANCE: NETWORK WATER (CONSUMABLES)	01-6655-3813-22	WARD 2 MAINTENANCE: NETWORK WATER (CONSUMABLES)	Parte vir die herstel van KSB Ennorm 080-065-250 pomp by booster pompstasie in Citrusdal.
11/12/2024	200173/4888	01-6642-3811-30	WARD 5 MAINTENANCE: NETWORK SEWERAGE (CONTRACTED SERVICES)	01-6642-3811-31	MAINTENANCE: NETWORK SEWERAGE (CONTRACTED SERVICES)	Vir die Herstel van aerator motor by riool plant in Algeria.
12/12/2024	250174/4889	01-6674-3805-22	CAPPING- LANDFILL SITE CLW	01-6674-4569-06	REFUSE AND WHEELIE BIN CLW	ANNKOOP VAN WHEELIE BINS VIR DIE CEDERBERG DORPE CLANWILLIAM, CITRUSDAL, GRAAFWATER EN LAMBERTSBAAI.
13/12/2024	250072/4890	07-6644-2400-05	MORG: PLANT & EQUIPMENT	01-6674-4569-06	MORG: PLANT & EQUIPMENT	Purchase of pumps(Municipal Disaster Relief Grant)
13/12/2024	250073/4902	07-6642-2300-03	SEWERAGE-EQUIPMENT ELANDSBAY	07-6642-2300-01	SEWERAGE-EQUIPMENT GRAAFWATER	Purchase of Equipment - Spectrum
18/12/2024	250073/4903	01-5512-4463-00	CONSULTANT FEES	01-5512-4503-09	TRAVEL AND SUBSISTENCE NON EMPLOYEES	Travelling Claim(External presiding officer in disciplinary hearings)
18/12/2024	250074/4904	01-6611-4503-01	TRAVEL & SUBSISTANCE(ACCOMMODATION)	01-6611-4533-00	CLEANING MATERIALS	Purchase of Cleaning materials
18/12/2024	250070/4885	01-6648-3805-14	WARD 3 MAINTAINING(CONTRACTED SERVICES)	01-6642-3811-30	WARD 5 MAINTENANCE: NETWORK SEWERAGE(CONTRACT SERVICES)	HIRING OF SEWER TRUCK
18/12/2024	250070/4885	01-6642-3811-10	WARD 3 MAINTENANCE: NETWORKS SEWERAGE(SMALL TOOLS)	01-6642-3811-32	WARD 4 MAINTENANCE: NETWORK SEWERAGE(CONTRACT SERVICES)	
18/12/2024	250070/4885	01-6642-3811-26	WARD 2 MAINTENANCE: NETWORKS SEWERAGE(CONSUMABLES)	01-6642-3811-32	WARD 4 MAINTENANCE: NETWORK SEWERAGE(CONTRACT SERVICES)	
18/12/2024	250070/4885	01-6642-3811-31	WARD 6 MAINTENANCE: NETWORK SEWERAGE(CONTRACTED SERVICES)	01-6642-3811-32	WARD 4 MAINTENANCE: NETWORK SEWERAGE(CONTRACT SERVICES)	

Supply Chain Management Implementation Report

TABLE 28: TENDERS ADVERTISED: CONTRACTS VALUED AT MORE THAN R300 000

Date of Award	Contract Reference	Contract Description	Bidder	B-BBEE Level	Amount
2024/07/26	CED13/2023-2024	Supply and delivery of chemicals to water and wastewater facilities within Cederberg Municipality area	2ACS Services (Pty) Ltd	Level 1	RATES
2024/11/11	CED24/2023-2024	Supply and install new substation fencing, miniature substation and pole mounted transformer in Clanwilliam and pole mounted transformer in Citrusdal	Anchor Powerlines (Pty) Ltd	Level 1	R 1 775 000.15
2024/11/25	CED31/2023-2024	Supply, delivery and installation of sewer water pumps to various pumpstations and boreholes including all fittings (electrical and mechanical) in Cederberg municipality	Viking Africa Pumps (Pty) Ltd T/A Tricom Africa	Level 1	R 1 204 875.70
2024/12/11	CED33/2023-2024	Upgrading of raw water pump station	Hidro-Tech Systems (Pty) Ltd	Level 1	R1 468 866,25
2024/12/11	CED06/2024-2025	Supply and delivery of electrical material	Smart Switch Distributors (Pty) Ltd	Level 2	RATES
2024/12/11	CED07/2024-2025	Supply and delivery of arc flash electrical switching protective clothing	Smart Switch Distributors (Pty) Ltd	Level 2	RATES
2024/12/11	CED12/2024-2025	Upgrading of medium and low voltage networks in Clanwilliam, Graafwater and Lamberts Bay	Anchor Powerlines (Pty) Ltd	Level 1	R3 584 156,46
2024/12/11	CED21/2024-2025	Supply and rendering of a service to ensure beach/dam safety by providing beach/dam safety equipment and managing a lifeguard project	National Sea Rescue Institute		R539 753,40

TABLE 29: FORMAL WRITTEN PRICE QUOTATIONS: AWARDS VALUED AT MORE THAN R30 000 BUT LESS THAN R300 000

Date Award	Of Contract Reference	Contract Description	Successful Bidder	B-BBEE Level	Amount
26-08-2024	Q01/2024-2025	Servicing of fire extinguishers in the Cederberg municipal area	ESS Fire And Medical Services	Level 2	R 28 083,00
20-08-2024	Q03-2024-2025	Tree felling (invasive species and control and eradiction) and removal of tree stumps in Clanwilliam	Runing Silver (Pty) Ltd	Level 1	R 215 625,00
10-09-2024	Q06-2024-2025	Supply And Delivery Of 3x Sewerage Pumps	Memotek Trading Cc	Level 1	R 115 920,00
10-09-2024	Q07-2024-2025	Appointment of a suitable, qualified and registered travel management service provider for air travel, accommodation and shuttle services	Trigon Travel (Pty) Ltd		Rates Based
06-09-2024	Q08-2024-2025	Supply and delivery of electrical material	Kader Technologies (Pty) Ltd	Level 1	Rates Based
10-09-2024	Q12-2024-2025	Supply And Delivery Of 2x Motors For Pumps	Smart Switch Distributors	Level 2	R 27 442,82
26-09-2024	Q14-2024-2025	Supply and delivery of conference audio recording system	Marcopolo Mzansi Suppliers	Level 1	R 143 002,50
30-09-2024	Q18-2024-2025	Supply and delivery of (petrol blower, brushcutter, turf king, chainsaw and safety wear for brush cutter operating).	Bee Turf Suppliers (Pty) Ltd	Level 2	R 54 418,00
30-09-2024	Q21-2024-2025	Supply and delivery of all weather cold mix to Citrusdal	Giftedkack (Pty) Ltd	Level 1	Rates Based
07-10-2024	Q17/2024-2025	Supply and delivery of uniforms for traffic department and disaster management department in cederberg municipality	Sparks & Ellis (Pty) Ltd	Level 1	Rates Based
11-10-2024	Q13/2024-2025	Repairs and maintenance of robot pumps and motors	Hidro- Tech Systems (Pty) Ltd	Level 1	R 100 188,00
21-10-2024	Q24/2024-2025	Hiring of bulldozer and compactor machine to Citrusdal	Stephen Du Plessis Grondverskui wing (Pty) Ltd	Level 2	Rates Based
22-10-2024	Q09/2024-2025	Alterations and renovations at graafwater municipal building	Running Silver (Pty) Ltd	Level 1	R 79 350,00
22-10-2024	Q10/2024-2025	Alterations and renovations at Citrusdal municipal building	J And F Construction And Maintenance	Level 1	R 143 500,00
24-10-2024	Q40/2024-2025	Supply and delivery of 7x double doors for kiosk to Clanwilliam	Memotek Trading CC	Level 1	R 64 671,36
04-11-2024	Q22/2024-2025	Supply and delivery of 1x motor for pump	Smart Switch Distributors		R 23 001,15
04-11-2024	Q23/2024-2025	Supply, delivery and fitting of aluminium canopies for 2x vehicles plus roof racks to Cederberg municipality	Giftedjack (Pty) Ltd	Level 1	R 89 930,00
04-11-2024	Q29/2024-2025	Provision of training services for drivers licence code EC	Russi B Contractors		R 205 000,00
04-11-2024	Q35/2024-2025	Provision of training services for waste management.	Pwi Corporate Training	Level 2	R 33 810,00

05-11-2024	Q49/2024-2025	Supply and delivery of brushcutter for Lambert Bay pumpstation	Memotek Trading CC	Level 1	R 12 295,80
13-11-2024	Q61/2024-2025	Provision of transport services to and from Elands Bay caravan park for the annual staff wellness day on 15 November 2024	Sobekwa Transports		R 34 500,00
13-11-2024	Q62/2024-2025	Provision of catering services for the annual staff wellness day in Elands Bay on 15 November 2024	J And F Construction & Maintenance	Level 1	R 48 975,00
21-11-2024	Q60/2024-2025	Upgrading of the ablution facilities at Meeuland and Malkopbay in Lamberts Bay.	J And F Construction & Maintenance		R 261 678,00
26-11-2024	Q58/2024-2025	Cleaning pumpstation and sewer lines in the Cederberg area	Ct Volkwyn Engineering CC	Level 4	R 181 056,00
28-11-2024	Q42/2024-2025	Provision of training services for landscaping (skills programme)	Ndwamato Training Solutions (Pty) Ltd	Level 1	R 128 800,00
28-11-2024	Q43/2024-2025	Provision of training services for arpl assessment -electrical	Training B2b CC	Level 1	R 161 000,00
28-11-2024	Q46/2024-2025	Provision of training services for small tool operator	Training B2b CC	Level 1	R 48 300,00
28-11-2024	Q51/2024-2025	Provision of training services for local economic development	Training Without Borders	Level 1	R 34 498,85
28-11-2024	Q56/2024-2025	Repairs and maintenance to substation transformer in Citrusdal	AMF International	Level 2	R 105 540,01
28-11-2025	Q57/2024-2025	Supply and delivery of electrical equipment	Smart Switch Distributors	Level 2	R 97 102,55
28-11-2024	Q59/2024-2025	Supply and delivery of equipment for conductors in kiosks minisubstation for Clanwilliam	Smart Switch Distributors	Level 2	R 43 389,11
28-11-2024	Q66/2024-2025	Supply and delivery of PN45D sliding vane vacuum pump	Ian Dickie & Company (Pty) Ltd	Level 4	R 75 352,75
09-12-2024	Q65/2024-2025	Supply and installation of 1x skid unit on 4 x 4 Nissan NP300 hardbody	Ramcom Cape (Pty) Ltd	Level 2	R 60 009,88
09-12-2024	Q67/2024-2025	Supply and delivery of bulk water meters in the Cederberg municipal area	Ppd Engineering And Hardware Supplies	Level 1	R 171 810,00
10-12-2024	Q68/2024-2025	Supply and delivery of 240l wheelie bins	Let's Trade 1292 (Pty) Ltd-Option 1		R 164 998,00
10-12-2024	Q74/2024-2025	Hiring of 10 mobile toilets to Meeuland Lamberts Bay	Bastech Hire (Pty) Ltd	Level 4	R 45 637,75
10-12-2024	Q75/2024-2025	Hiring of drain truck (honey sucker) for the December/ January holiday	Bastech Hire (Pty) Ltd	Level 5	Rates
13-12-2024	Q69/2024-2025	Supply and delivery of safety protective clothing to Cederberg municipality	Nolada 8 (Pty) Ltd	Level 1	R 17 698,80
13-12-2024	Q77/2024-2025	Supply and delivery of plumbing material to Citrusdal	Take Note Trading 245 CC T/A Universal Trading	Level 1	R 28 508,50
18-12-2024	Q78/2024-2025	Supply and delivery of 200 seat licenses for eset endpoint security	Zarcom CC	Level 1	R 84 000,00

TABLE 30: AWARDS ABOVE R100 000

Municipality:Cederberg Municipality			Month: July 2024										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (Insert value)	> than 25% (Insert value)	(Yes/ No)	(Yes/ No)
H000008	PAYDAY SOFTWARE SYSTEMS	LICENSING FEES OF PAYDAY RELATED MODULES: JULY 2024 - JUNE 2025	R238 434,10	R238 434,10	R0,00	0,00%	n/a	Deviation	80/20 rule	n/a	n/a	No	No
CEJ 13/2023-2024	ZACS Services (Pty) Ltd	SUPPLY AND DELIVERY OF CHEMICALS TO WATER AND WASTEWATER FACILITIES WITHIN CEDERBERG MUNICIPALITY AREA	RATES	RATES	R0,00	0,00%	1	Competitive Bidding	80/20 rule	n/a	n/a	No	No
Total			R 238 434,10	R238 434,10	R 0,00	0,00%				R 0,00	R 0,00		

Municipality:Cederberg Municipality			Month: August 2024										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (Insert value)	> than 25% (Insert value)	(Yes/ No)	(Yes/ No)
Q03-2024-2025	RUNING SILVER (PTY)LTD	TREE FELLING (INVASIVE SPECIES AND CONTROL AND ERADICATION) AND REMOVAL OF TREE STUMPS IN CLANWILLIAM	R215 625,00	R215 625,00	R0,00	0,00%	1	Quotation	80/20 rule	n/a	n/a	No	No
H0000138	MICROSOFT IRELAND OPERATIONS	PURCHASE OF MICROSOFT ENTERPRISE AGREEMENT LICENSES FOR CEDERBERG MUNICIPALITY.(SOFTWARE SYSTEMS)	R1 349 707,99	R1 349 707,99	R0,00	0,00%	n/a	Deviation	80/20 rule	n/a	n/a	No	No
H0000111	KAAP AGRI	REPAIR POTHoles CAUSED BY FLOODING AND THERE IS NO ACCESS TO CITRUSDAL THE MUNICIPALITY NEEDS TO REPAIR THE POTHoles TO REPAIR TO PREVENT DAMAGE TO VEHICLES AND OTHER SUSPENSION PARTS.THE COMMUNITY RELIES ON A GOOD ROAD SYSTEM TO ACCESS JOBS,HEALTH CARE, EDUCATION AND SOCIAL CONNECTIONS.	R287 500,00	R287 500,00	R0,00	0,00%	n/a	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 1 852 832,99	R1 852 832,99	R 0,00	0,00%				R 0,00	R 0,00		

Municipality:Cederberg Municipality			Month: September 2024										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (Insert value)	> than 25% (Insert value)	(Yes/ No)	(Yes/ No)
Q06/2024-2025	MEMOTEK TRADING CC	SUPPLY AND DELIVERY OF 3X SEWERAGE PUMPS	R115 920,00	R115 920,00	R0,00	0,00%	1	Quotation	80/20 rule	n/a	n/a	No	No
Q14/2024-2025	MARCOPOLO MZANSI SUPPLIERS	SUPPLY AND DELIVERY OF CONFERENCE AUDIO RECORDING SYSTEM	R143 002,50	R143 002,50	R0,00	0,00%	1	Quotation	80/20 rule	n/a	n/a	No	No
Total			R 258 922,50	R258 922,50	R 0,00	0,00%				R 0,00	R 0,00		

Municipality:Cederberg Municipality			Month: October 2024										
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (Insert value)	> than 25% (Insert value)	(Yes/ No)	(Yes/ No)
Q13/2024-2025	HIDRO-TECH SYSTEMS (PTY) LTD	REPAIRS AND MAINTENANCE OF ROBOT PUMPS AND MOTORS	R100 188,00	R100 188,00	R0,00	0,00%	1	Quotation	80/20 rule	n/a	n/a	No	No
H0000471	UPS CAPE / AC DIGITAL ENERGY	PURCHASE AND SERVICE OF 40 NEW RIELO BATTERIES ,IT DEPARTMENT.THE ANNUAL SERVICE OF THE UPS SYSTEM IS PART OF THE SERVER ROOM MAINTENANCE PLAN.	R139 420,00	R139 420,00	R0,00	0,00%	n/a	Deviation	80/20 rule	n/a	n/a	No	No
Total			R 239 608,00	R239 608,00	R 0,00	0,00%				R 0,00	R 0,00		

Municipality: Cederberg Municipality													Month: December 2024	
Contract details			Total value of contracts		Premium Value Paid		B-BBEE Status Level of Contributor	Method of procurement	Preference point system	Sub-contracting		Is the bid awarded in terms of section 114 of the MFMA?	Is the reporting completed on CRA system?	
Contract reference	Service provider/ Supplier	Contract Description	Total value of contract	Lowest Acceptable Bid Value	Premium Value Paid	Premium % Paid	Level	Quotation/ Competitive Bidding/ Deviation	80/20 or 90/10	< than 25% (Insert value)	> than 25% (Insert value)	(Yes/ No)	(Yes/ No)	
CE033/2023-2024	HIDRO-TECH SYSTEMS (PTY) LTD	UPGRADING OF RAW WATER PUMP STATION	R1 468 866,25	R1 468 866,25	R0,00	0,00%	1	Competitive Bidding	80/20 rule	n/a	n/a	No	No	
CE006/2024-2025	SMART SWITCH DISTRIBUTORS (PTY) LTD	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	RATES	RATES	R0,00	0,00%	2	Competitive Bidding	80/20 rule	n/a	n/a	No	No	
CE007/2024-2025	SMART SWITCH DISTRIBUTORS (PTY) LTD	SUPPLY AND DELIVERY OF ARC FLASH ELECTRICAL SWITCHING PROTECTIVE CLOTHING	RATES	RATES	R0,00	0,00%	2	Competitive Bidding	80/20 rule	n/a	n/a	No	No	
CE012/2024-2025	ANCHOR POWERLINES (PTY) LTD	UPGRADING OF MEDIUM AND LOW VOLTAGE NETWORKS IN CLANWILLIAM, GRAAFWATER AND LAMBERTS BAY	R3 584 156,46	R3 584 156,46	R0,00	0,00%	1	Competitive Bidding	80/20 rule	n/a	n/a	No	No	
CE021/2024-2025	NATIONAL SEA RESCUE INSTITUTE	SUPPLY AND RENDERING OF A SERVICE TO ENSURE BEACH/DAM SAFETY BY PROVIDING BEACH/DAM SAFETY EQUIPMENT AND MANAGING A LIFEGUARD PROJECT	R539 753,40	R539 753,40	R0,00	0,00%		Competitive Bidding	80/20 rule	n/a	n/a	No	No	
067/2024-2025	PPD ENGINEERING AND HARDWARE SUPPLIES	SUPPLY AND DELIVERY OF BULK WATER METERS IN THE CEDERBERG MUNICIPAL AREA	R171 810,00	R171 810,00	R0,00	0,00%	1	Quotation	80/20 rule	n/a	n/a	No	No	
068/2024-2025	LET'S TRADE 1292 (PTY) LTD- OPTION 1	SUPPLY AND DELIVERY OF 240L WHEELIE BINS	R164 998,00	R164 998,00	R0,00	0,00%		Quotation	80/20 rule	n/a	n/a	No	No	
Total			R 5 592 776,11	R 5 592 776,11	R 0,00	0,00%				R 0,00	R 0,00			

TABLE 31: DEVIATION FROM SCM POLICY

Date	Order No	Description	Awarded To	Deviation Category	Amount
29/07/2024	H0000008	Licensing Fees Of Payday Related Modules : July 2024 - June 2025	Payday Software Systems	Sole Supplier 35.1.2.5	R 2 861 209,20
28/08/2024	H0000138	Purchase Of Microsoft Enterprise Agreement Licenses For Cederberg Municipality.(Software Systems)	Microsoft Ireland Operations	Reg.35.1.2 .2(B)	R 1 349 707,99
13/08/2024	H0000087	REPAIR OF 7.5kw SUBMERSIBLE SEWAGE PUMP AT DE VLEI PUMPSTATION , CLANWILLIAM.THERE IS A DEFAULT ON THE MOTOR AND IT CANNOT FUNCTION.THE MOTOR WAS SEND FOR A STRIP & QUOTE TO DETERMINE THE PROBLEM AND WAS QUOTED ACCORDINGLY.	TRICOM AFRICA	REG.35.1.2 .5(B)	R 25 523,29
13/08/2024	H0000088	REPAIR OF 2.6kw SUBMERSIBLE SEWERAGE PUMP AT AUGSBURG PUMPSTATION IN CLANWILLIAM.THERE IS A DEFAULT ON THE MOTOR AND IT CANNOT FUNCTION.THE MOTOR WAS SEND FOR A STRIP & QUOTE TO DETERMINE THE PROBLEM AND WAS QUOTED ACCORDINGLY.	TRICOM AFRICA	REG.35.1.2 .5(B)	R 22 798,94
13/08/2024	H0000089	REPAIR OF 15kw SUBMERSIBLE SEWERAGE PUMP AT WASTE WATER TREATMENT IN CITRUSDAL.THERE IS A DEFAULT ON THE MOTOR AND IT CANNOT FUNCTION.THE MOTOR WAS SEND FOR A STRIP & QUOTE TO DETERMINE THE PROBLEM AND WAS QUOTED ACCORDINGLY.	TRICOM AFRICA	REG.35.1.2 .5(B)	R 7 431,26
27/08/2024	H0000208	Repair Of 11kw Aerator At WWTP In Lamberts Bay. There Was A Default On The Motor And It Cannot Function.The Motor Was Send For A Strip & Quote To Determine The Problem And Was Quote Accordingly.	Tricom Africa	Reg.35.1.2 .5(B)	R 17 418,82
15/08/2024	H0000111	Repair Potholes Caused By Flooding And There Is No Access To Citrusdal.The Municipality Needs To Repair The Potholes To Repair To Prevent Damage To Vehicles And Other Suspension Parts.The Community Relies On A Good Road System To Access Jobs,Health Care, Education And Social Connections.	Kaap Agri	Reg.35.1.2 .1	R 287 500,00
14/10/2024	H0000471	Service of 40 new Riello batteries , ICT department.the annual service of the UPS system is part of the server room maintenance plan.	UPS Cape / AC Digital Energy	Sole Supplier 35,1.2.2	R139 420.00
14/10/2024	H0000473	On the 12/09/24, drill hole no.4 in Citrusdal's pump gave problems. After tests that were done, it was determined that the pump needed to be replaced. The pump at borehole no.4 is the pump that supplies water to the town of Citrusdal. There are also 2 more boreholes that pump water to the town of which borehole 4 is out of operation. That's why it is very important to get borehole no.4 fixed again to prevent the town being without water.	Tricom Africa / Viking Pony Africa Pumps	Emergency 35.1.2.1	R69 701.02

<p>25/10/2024</p>	<p>H0000561</p>	<p>Citrusdal main sewer pump station is located near the golf course which is primarily to collect and transfer all sewers from citrusdal to the waste water facility. Due to the pumpstation location, approximately 750m from the Olifants river, it poses risk when any failure or electrical interruptions occur. On 01 October , a sewer surge disrupted the entire electrical supply and damage the electrical parts of the main switch board. The service provider was contacted and advised that a site visit is needed to determine the extent of the damages. Due to the critical strain on the pumpstation it would be impractical to advertise the service for seven days as the pump station will flood and cause environmental damages.</p>	<p>Kaltron Electrical Engineering</p>	<p>Emergency 35.1.2.1</p>	<p>R67 082.94</p>
<p>27/11/2024</p>	<p>H0000789</p>	<p>The original Formal quotation for this environmental approval project (RE 168 Lambert’s bay The Reef eroded parking area) was for the amount of R264 500 (G0001711 - Q48/2023-2024).Due to unforeseen events and instructions from the Coastal directorate Environmental affairs & Development planning a coastal engineering study and report was required in order to continue with the Basic assessment process and report submission for the public commenting period. Abantu environmental services appointed a coastal engineer within their company to conduct this study at RE/168 Lambert’s bay in order that Cederberg municipality can continue with the Basic assessment report submission to DEA&DP for environmental authorisation.The coastal engineering report indicates engineering mitigation measures that will be required for the construction repair work of the eroded parking area at The reef.</p>	<p>Abantu Environmental Services</p>	<p>Emergency 35.1.2.1</p>	<p>R158 700.00</p>

Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G.F. Matthyse, the Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

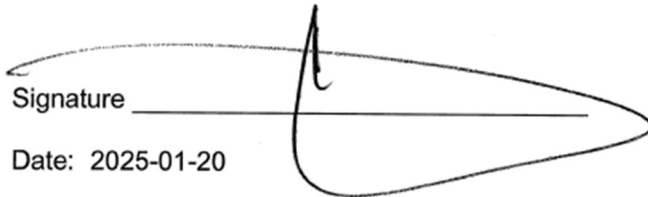
For the semester ending 31 December 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G.F. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature _____

Date: 2025-01-20



PART 3 – SERVICE DELIVERY PERFORMANCE

3.1 Legislative overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2024/25 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation which include the Municipality's key performance indicators for 2024/25.

3.2 Performance Overview

a) Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System (PMS) entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

b) Monitoring Performance

The Municipality utilizes an electronic web based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set
- The output/outcome of achieving the KPI
- The calculation of the actual performance reported (If %)
- A performance comment
- Actions to improve the performance against the target set, if the target was not achieved
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated
- Quarterly reports on Top Layer SDBIP performance are submitted to Council

3.3 Link to the IDP and the budget

The Municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

SO1	Improve and sustain basic service delivery and infrastructure development
SO2	Strive for financial viability and economic sustainability
SO3	Promote Good Governance, Community Development & Public Participation
SO4	Facilitate, expand and nurture sustainable economic growth and eradicate poverty
SO5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade
SO6	Facilitate social cohesion, safe and healthy communities
SO7	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

(a) Performance indicators set in the approved Top Layer SDBIP for 2024/25 per strategic objective

Improve and sustain basic service delivery and infrastructure development

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Targets 2024/25				
					Q1	Q2	Q3	Q4	Annual
TL9	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2025 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2025	All	77,63%	0%	20%	60%	90%	90%
TL16	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of residential properties which are billed for water	All	5504	6 011	6 011	6 011	6 011	6 011
TL17	Number of residential properties with electricity which are connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties billed credit meter and prepaid meters connected to the network.	All	8558	6 781	6 781	6 781	6 781	6 781

TL18	Number of residential properties with sanitation services which are connected to the municipal waste water (sanitation/sewerage) network and are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2025	Number of residential properties which are billed for sewerage	All	5032	5 161	5 161	5 161	5 161	5 161
TL19	Number of residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	All	5784	6 000	6 000	6 000	6 000	6 000
TL20	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic water	All	1320	2 196	2 196	2 196	2 196	2 196
TL21	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic electricity	All	1223	2 077	2 077	2 077	2 077	2 077
TL22	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic sanitation services	All	1305	2 145	2 145	2 145	2 145	2 145
TL23	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic refuse removal	All	1318	2 191	2 191	2 191	2 191	2 191
TL24	Spend 90% of the approved capital budget for the procurement of Fleet by 30 June 2025 (Actual amount spent /Total amount budgeted)X100	% of budget spent by 30 June 2025	All	99,23%	0%	20%	60%	90%	90%
TL29	Spend 90% of the approved maintenance budget for Technical Services (Water, Waste Water, Electricity, Roads and Stormwater) by 30 June 2025 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2025	All	80,48%	0%	20%	60%	90%	90%
TL30	Spend 100% of the MIG grant by 30 June 2025 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2025	All	100%	10%	40%	70%	100%	100%

TL31	95% of the water samples comply with SANS 241 micro biological parameters {(Number of water samples that comply with SANS 241 indicators/Number of water samples tested)x100}	% of water samples complying with SANS 241 micro biological parameters	All	90%	95%	95%	95%	95%	95%	95%
TL32	Limit unaccounted for water to less than 25% by 30 June 2025 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted water	All	30,91%	25%	25%	25%	25%	25%	25%
TL33	Limit unaccounted for electricity losses to less than 15% by 30 June 2025 (Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) x 100	% unaccounted electricity	All	8,69%	15%	15%	15%	15%	15%	15%
TL35	Spend 90% of the budget approved for the construction of a Multi Purpose Centre (Phase 1) in Graafwater by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	4	99,98%	0%	20%	60%	90%	90%	90%
TL36	Spend 90% of the project budget to upgrade and refurbishment of the Clanwilliam Waste Water Treatment Works by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	100%	0%	20%	60%	90%	90%	90%
TL37	Spend 90% of the approved budget for the refurbishing of desalination plant in Lamberts Bay by 30 June 2025 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2025	5	New indicator for 2024/25	0%	20%	60%	90%	90%	90%

TL38	Spend 90% of the approved INEP budget for the bulk electricity upgrade in Clanwilliam: Construction of Substation by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	100%	0%	20%	60%	90%	90%
TL39	Spend 90% of the approved project budget for the electricity upgrade network in Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	New indicator for 2024/25	0%	20%	60%	90%	90%
TL40	Spend 90% of the approved project budget to upgrade the 11KV cable in Mark Street, Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	New indicator for 2024/25	0%	20%	60%	90%	90%
TL41	Spend 90% of the approved project budget to refurbish the overheadline east of town, Graafwater by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	4	New indicator for 2024/25	0%	20%	60%	90%	90%
TL42	Spend 90 % of the project budget for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	4	New indicator for 2024/25	0%	20%	60%	90%	90%
TL43	Spend 90 % of the project budget for the upgrade of roads in Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	3	New indicator for 2024/25	0%	20%	60%	90%	90%
TL44	Spend 90% of the approved budget for the new borehole scheme in Lamberts Bay by 30 June 2025 [(Total actual expenditure on the project/Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	5	56,70%	0%	20%	60%	90%	90%

TL45	Spend 90% of the approved ISUPG budget for the installation of water services of Citrusdal Riveriview by 30 June 2025 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2025	2	100%	0%	20%	60%	90%	90%
TL46	Spend 90% of the approved ISUPG budget for the installation of water services of Clanwilliam Khayelitsha by 30 June 2025 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2025	3	55,15%	0%	20%	60%	90%	90%
TL47	Spend 90% of the approved budget for the Water Treatment Works filters in Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	3	New indicator for 2024/25	0%	20%	60%	90%	90%
TL48	Spend 90 % of the approved budget for the Clanwilliam Transfer Station by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	3	New indicator for 2024/25	0%	20%	60%	90%	90%
TL49	Submit a quarterly report to Council on the Blue and Green Drop Status	Number of reports submitted	All	New indicator for 2024/25	1	1	1	1	4
TL50	Conduct an investigation, test the market for renewable energy and submit findings with recommendations to Council by 30 June 2025	Findings and recommendations submitted to Council by 30 June 2025	All	New indicator for 2024/25	0	0	0	1	1
TL51	Submit a report on the Implementation of the GIS to Council by 30 June 2025	GIS implementation report submitted to Council by 30 June 2025	All	New indicator for 2024/25	0	0	0	1	1
TL52	Submit a report on the Implementation of the Smart Meters to Council by 30 June 2025	Smart Meters implementation report submitted to Council by 30 June 2025	All	New indicator for 2024/25	0	0	0	1	1
TL53	Submit a report on the progress made on the Clanwilliam By-Pass to Council by 30 June 2025	Clanwilliam By-Pass Progress report submitted to Council by 30 June 2025	All	New indicator for 2024/25	0	0	0	1	1
TL54	Submit a business plan to possible funders for a new Reservoir in Paleisheuwel by 30 June 2025	Business Plan submitted by 30 June	All	New indicator for 2024/25	0	0	0	1	1

Table 1: Improve and sustain basic service delivery and infrastructure development

Strive for financial viability and economically sustainability

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Targets 2024/25				
					Q1	Q2	Q3	Q4	Annual
TL8	Achieve an unqualified audit opinion for the 2023/24 financial year	Unqualified Audit opinion received for the 2023/24 financial year	All	1	0	0	1	0	1
TL10	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage by 30 June 2025	All	9,13%	0%	0%	0%	45%	45%
TL11	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025 [(Total outstanding service debtors/annual revenue received for services)x 100]	% of outstanding service debtors by 30 June 2025	All	16%	0%	0%	0%	10%	10%
TL12	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Number of months it takes to cover fix operating expenditure with available cash	All	1,59%	0	0	0	1	1
TL13	100% of the Financial Management Grant spent by 30 June 2025 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2025	All	100%	0%	20%	60%	100%	100%
TL14	Submit the annual financial statements to the Auditor-General by 31 August 2024	Approved financial statements submitted	All	1	1	0	0	0	1

		to the Auditor-General by 31 August 2024								
TL15	Achievement of a payment percentage of 92% by 30 June 2025 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2025	All	90,60%	70%	91%	92%	92%	92%	
TL55	Comply 100% with the government debt relief plan by 30 June	% of compliance to government relief plan	All	New indicator for 2024/25	0%	0%	0%	100%	100%	
TL56	Address mSCOA issues by 30 June	% of issues addressed by 30 June	All	New indicator for 2024/25	0%	0%	0%	100%	100%	
TL57	Submit the annual financial statements to the Auditor-General by 31 August	Annual financial statements submitted to the Auditor-General by 31 August	All	New indicator for 2024/25	1	0	0	0	1	
TL58	Update the property register and valuation roll bi-annually and submit to the Municipal Manager	Number of quarterly updates	All	New indicator for 2024/25	0	1	0	1	2	
TL59	Submit the draft main budget to Council by 31 March	Draft main budget submitted to Council by 31 March	All	New indicator for 2024/25	0	0	1	0	1	
TL60	Submit the adjustments budget to Council by 28 February	Adjustment budget submitted to Council by 28 February	All	New indicator for 2024/25	0	0	1	0	1	

Table 2: Strive for financial viability and economically sustainability

Promote Good Governance, Community Development & Public Participation

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Targets 2024/25				
					Q1	Q2	Q3	Q4	Annual
TL1	Develop and submit the Risk Based Audit Plan for 2025/26 to the Audit Committee by 30 June 2025	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2025	All	1	0	0	0	1	1
TL2	Review and submit the final IDP to Council by 31 May 2025	Final IDP submitted to Council by 31 May 2025	All	1	0	0	0	1	1
TL3	Compile and submit the Strategic and Operational Risk Register to the Risk Committee by 31 December 2024	Strategic and operational risk register submitted to the Risk Committee by 31 December 2024	All	1	0	1	0	0	1

TL4	Report quarterly to Council on the implementation status of the Municipal Recovery Plan	Number of quarterly reports submitted	All	3	1	1	1	1	4
TL5	Report quarterly to Council on the implementation status of the Budget Funding Plan	Number of quarterly reports submitted	All	4	1	1	1	1	4
TL6	Report quarterly to Council on the implementation status of the Government Debt Relief Plan	Number of quarterly reports submitted	All	4	1	1	1	1	4
TL7	Conduct market testing for alternative service delivery mechanisms and submit findings with recommendations to Council by 30 June 2025	Findings and recommendations submitted to Council by 30 June 2025	All	1	0	0	0	1	1
TL28	Review and submit the Informal Traders Policy to Council for approval by 30 June 2025	Reviewed Informal Traders Policy submitted to Council by 30 June 2025	All	New indicator for 2024/25	0	0	0	1	1
TL64	Conduct quarterly ICT steering committee meetings	Number of meetings conducted	All	New indicator for 2024/25	1	1	1	1	4
TL65	Review the System of Delegations and submit to the Director by 31 March	System of delegations reviewed	All	New indicator for 2024/25	0	0	1	0	1
TL66	Review the property register and submit to Council 31 May	Property Register submitted	All	New indicator for 2024/25	0	0	0	1	1
TL67	Conduct a quarterly Central Occupational Health & Safety Committee meeting	Number of meetings conducted	All	New indicator for 2024/25	1	1	1	1	4
TL68	Submit the Workplace Skills Plan to LGSETA by 30 April	Workplace Skills Plan submitted to LGSETA	All	New indicator for 2024/25	0	0	0	1	1
TL69	Spent 90% of the approved training budget by 30 June [(Actual expenditure /total approved budget)x100]	% of budget spent	All	New indicator for 2024/25	0%	10%	50%	90%	90%
TL70	Submit the Employment Equity Report to the Department of Labour by 15 January	Employment Equity Report submitted	All	New indicator for 2024/25	0	0	1	0	1

Table 3: Promote Good governance, community development & public participation

Facilitate, expand and nurture sustainable economic growth and eradicate poverty

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Targets 2024/25				
					Q1	Q2	Q3	Q4	Annual
TL34	Create 160 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2025	Number of job opportunities created in terms of EPWP by 30 June 2025	All	501	0	0	0	160	160
TL61	Review the LED Strategy and submit to Council by 30 June	Number of reports submitted to Council	All	New indicator for 2024/25	0	0	0	1	1
TL62	Review the Disaster Management Plan and submit to Council by 31 March	Disaster Management Plan submitted	All	New indicator for 2024/25	0	0	1	0	1

Table 4: Facilitate, expand and nurture sustainable economic growth and eradicate poverty

Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade

There are no KPI's for the strategic objective. The strategic objective is applicable in the outer years.

Facilitate social cohesion, safe and healthy communities

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Targets 2024/25				
					Q1	Q2	Q3	Q4	Annual
TL63	Conduct a feasibility study in conjunction with Government Departments on the viability of a vehicle impound centre by 31 December	Completed feasibility study	All	New indicator for 2024/25	0	1	0	0	1

Table 5: Facilitate social cohesion, safe and healthy communities

Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

Ref	KPI Name	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Targets 2024/25				
					Q1	Q2	Q3	Q4	Annual
TL25	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June 2025	Number of people employed as at 30 June	All	6	0	0	0	1	1
TL26	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2025 (Actual amount spent on training/total personnel budget)x100	All	0,29%	0%	0%	0%	0.15%	0.15%
TL27	Spend 90% of the approved capital budget for IT by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	All	83,36%	0%	20%	60%	90%	90%

Table 6: Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

(b) Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2024/25 financial year and actual expenditure as at 31 December 2024 per Strategic Objective (Opex excludes internal transfers):

No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2024	% Spent
		R'000		%
Capital				
1	Improve and sustain basic service delivery and infrastructure development	60 766	8 337	13,72%
2	Strive for financial viability and economic sustainability	400	0.00	0,00%

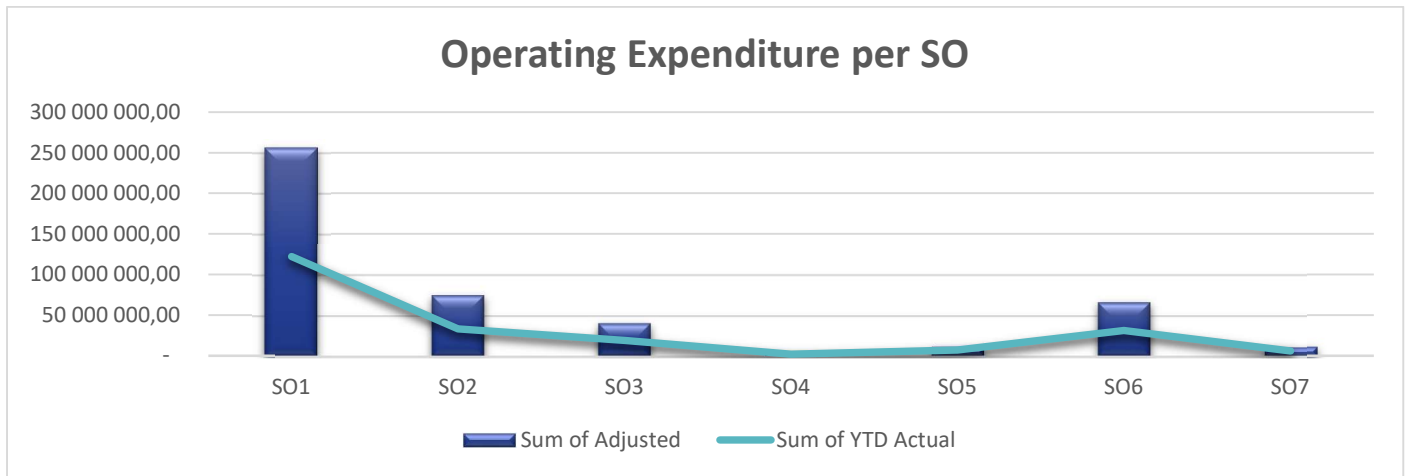
No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2024	% Spent
		R'000		%
Capital				
3	Promote Good Governance, Community Development & Public Participation	1 051	265	25,23%
4	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	0.00	0.00	0,00%
5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	5 936	0.00	0,00%
6	Facilitate social cohesion, safe and healthy communities	10 582	0.00	0,00%
7	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	20	0.00	0,00%
Total		78 755	8 603	10,92%

Table 7: Capital spending per IDP strategic objective

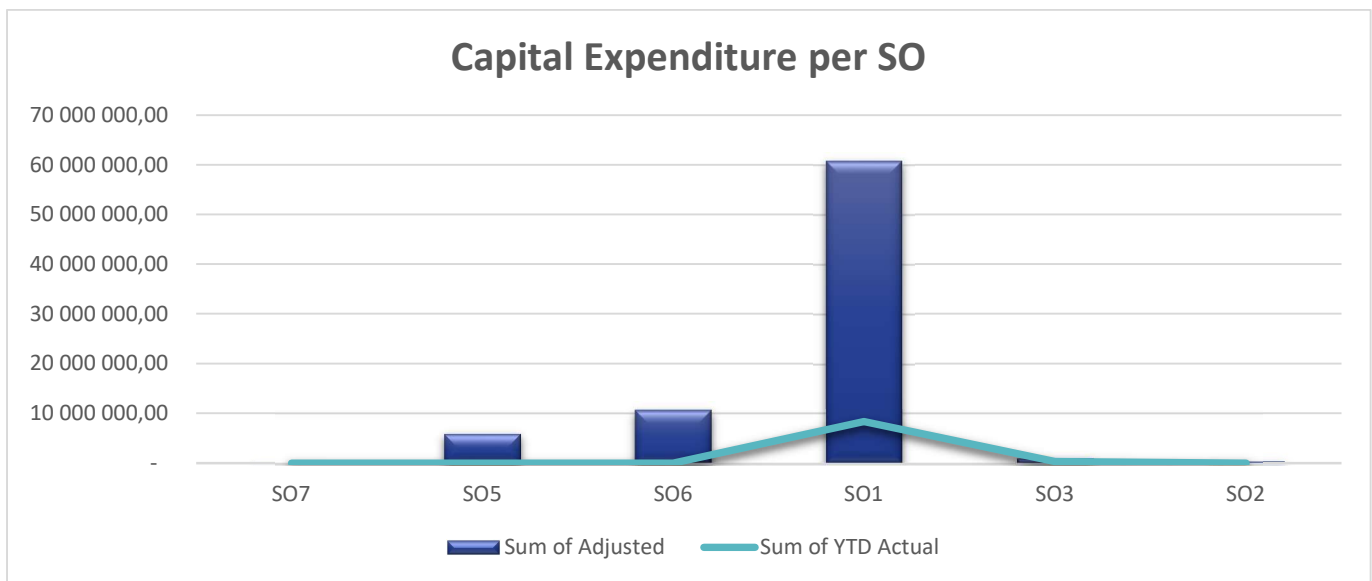
No.	Municipal Strategic Objective	Budget	Actual Operational Expenditure as at 31 December 2024	% Spent
		R'000		%
Operational				
1	Improve and sustain basic service delivery and infrastructure development	256 311	122 033	47,61%
2	Strive for financial viability and economic sustainability	74 914	32 775	43,75%
3	Promote Good Governance, Community Development & Public Participation	40 563	18 565	45,77%
4	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	4 634	1 974	42,60%
5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	11 642	6 918	59,42%
6	Facilitate social cohesion, safe and healthy communities	66 359	30 835	46,47%
7	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	11 501	5 655	49,17%
Total		465 926	218 755	46,95%

Table 8: Operational spending per IDP strategic objective

The graphs below indicate the budget vs actual on operating expenditure per strategic objective for 2024/25:



The graphs below indicate the budget vs actual capital expenditure per strategic objective for the mid-year ending December 2024:

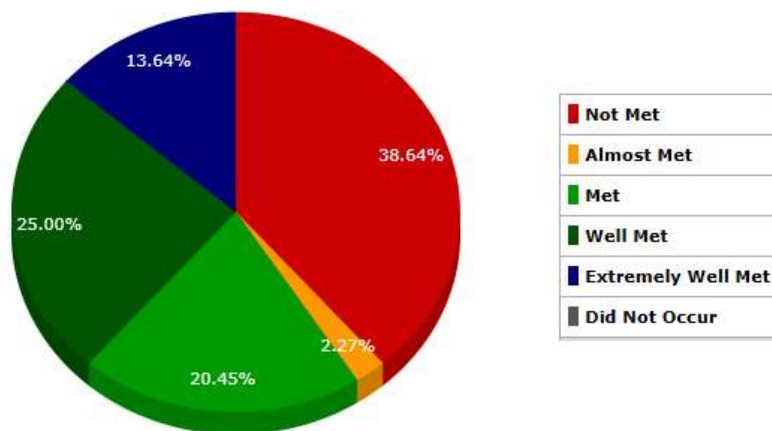


3.4. Mid-Year Performance against the Performance Indicators Set in the Approved Top Layer SDBIP for 2024/25

3.4.1 Overall actual performance of indicators for the mid-year ending 31 December 2024

Detailed below is the unaudited actual performance on Top Layer SDBIP KPI's that were due for the first half of the financial year ending 31 December 2024 which measures the Municipality's overall performance per strategic objective. Only KPI's relevant to this period are presented. KPI's that do not have targets for this period and will be reported on in future quarters when they are due.

Overall performance



Graph 1: Performance per strategic objective for the mid-year ending 31 December 2024

Category	Improve and sustain basic service delivery and infrastructure development	Strive for financial viability and economically sustainability	Promote Good Governance, Community Development & Public Participation	Facilitate social cohesion, safe and healthy communities	Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Total
	Strategic Objective 1	Strategic Objective 2	Strategic Objective 3		Strategic Objective 7	
R	14	0	2	1	0	17
O	1	0	0	0	0	1
G	1	3	5	0	0	9
G2	9	1	0	0	1	11
B	5	1	0	0	0	6
Total	30	5	7	1	1	44

Graph 2: Overall actual performance of indicators for the mid-year ending 31 December 2024

Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

Graph 3: SDBIP Measurement Criteria

3.4.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2024

The Municipality met 59.09 % (26 of 44) of the applicable KPI's for the period as at 31 December 2024. The remainder of the KPI's (26) on the Top Layer SDBIP out of the total number of 70 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Details of the performance against the targets set as at 31 December 2024 are indicated in the tables below. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

Improve and sustain basic service delivery and infrastructure development

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL9	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2025 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2025	All	77,63	0%	20%	20%	10.92%	R
Corrective Action		The rest of the funds to be spend before July 2025							
TL16	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of residential properties which are billed for water	All	5504	6011	6011	6011	6047	G2
TL17	Number of residential properties with electricity which are connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties billed credit meter and pre paid meters connected to the network.	All	8558	6 781	6 781	6 781	7 017	G2
TL18	Number of residential properties with sanitation services which are connected to the municipal waste water (sanitation/sewage) network and are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2025	Number of residential properties which are billed for sewerage	All	5032	5 161	5 161	5 161	5 172	G2

TL1 9	Number of residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	All	5784	6 000	6 000	6 000	6 001	G 2
TL2 0	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic water	All	1320	2 196	2 196	2 196	2 372	G 2
TL2 1	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic electricity	All	1223	2 077	2 077	2 077	2 302	G 2
TL2 2	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic sanitation services	All	1305	2 145	2 145	2 145	2 327	G 2
TL2 3	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2025	Number of households receiving free basic refuse removal	All	1318	2 191	2 191	2 191	2 371	G 2
TL2 4	Spend 90% of the approved capital budget for the procurement of Fleet by 30 June 2025 (Actual amount spent /Total amount budgeted)x100	% of budget spent by 30 June 2025	All	99,23%	0%	20%	20%	0%	R
Corrective Action		Budget will be revised with the adjustment budget process as per management decision							
TL2 9	Spend 90% of the approved maintenance budget for Technical Services (Water, Waste Water, Electricity, Roads and Stormwater) by 30 June 2025 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2025	All	80,48%	0%	20%	20%	43,43	B
TL3 0	Spend 100% of the MIG grant by 30 June 2025 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2025	All	100%	0,1	0,4	0,4	50.50%	G 2

TL3 1	95% of the water samples comply with SANS 241 micro biological parameters {(Number of water samples that comply with SANS 241 indicators/Number of water samples tested)x100}	% of water samples complying with SANS 241 micro biological parameters	All	90%	95%	95%	95%	86.66%	O
Corrective Action		To improve water quality within rural areas to ensure progress on performance							
TL3 2	Limit unaccounted for water to less than 25% by 30 June 2025 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted water	All	30,91%	25%	25%	25%	21.69%	B
TL3 3	Limit unaccounted for electricity losses to less than 15% by 30 June 2025 (Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) x 100	% unaccounted electricity	All	8,69%	15%	15%	15%	0%	B
TL3 5	Spend 90% of the budget approved for the construction of a Multi Purpose Centre (Phase 1) in Graafwater by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	4	99,98%	0%	20%	20%	0%	R
Corrective Action		Project ongoing. Tender prices higher than budget. Application for additional funding application to be submitted to MIG							
TL3 6	Spend 90% of the project budget to upgrade and refurbishment of the Clanwilliam Waste Water Treatment Works by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	100%	0%	20%	20%	40.66%	B

TL3 7	Spend 90% of the approved budget for the refurbishing of desalination plant in Lamberts Bay by 30 June 2025 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2025	5	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		RBIG business plan to be submitted to DWS for the completion of the project. Funding should be returned/amount to be removed from 2024/25 budget							
TL3 8	Spend 90% of the approved INEP budget for the bulk electricity upgrade in Clanwilliam: Construction of Substation by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	100%	0%	20%	20%	60%	B
TL3 9	Spend 90% of the approved project budget for the electricity upgrade network in Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		Project will be fast tracked to ensure 100% expenditure by 30 June 2025							
TL4 0	Spend 90% of the approved project budget to upgrade the 11KV cable in Mark Street, Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	3	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		Project will be fast tracked to ensure 100% expenditure by 30 June 2025							
TL4 1	Spend 90% of the approved project budget to refurbish the overheadline east of town, Graafwater by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	4	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		Project will be fast tracked to ensure 100% expenditure by 30 June 2025							

TL4 2	Spend 90 % of the project budget for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	4	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		KPI to be removed							
TL4 3	Spend 90 % of the project budget for the upgrade of roads in Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	3	New indicator for 2024/25	0%	20%	20%	20%	G
TL4 4	Spend 90% of the approved budget for the new borehole scheme in Lamberts Bay by 30 June 2025 [(Total actual expenditure on the project/Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	5	56,70%	0%	20%	20%	0%	R
Corrective Action		BEC for the project done, BAC to be scheduled to appoint the contractor to commence with construction in February 2025							
TL4 5	Spend 90% of the approved ISUPG budget for the installation of water services of Citrusdal Riveriview by 30 June 2025 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2025	2	100%	0%	20%	20%	0%	R
Corrective Action		Project will be fast tracked to ensure 100% expenditure by 30 June 2025							
TL4 6	Spend 90% of the approved ISUPG budget for the installation of water services of Clanwilliam Khayelitsha by 30 June 2025 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2025	3	55,15%	0%	20%	20%	0%	R
Corrective Action		Project to be fast tracked to ensure 100% expenditure by 30 June 2025							

TL4 7	Spend 90% of the approved budget for the Water Treatment Works filters in Clanwilliam by 30 June 2025 [(Total actual expenditure on the project/Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	3	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		Reallocation of funding application submitted to DLG							
TL4 8	Spend 90 % of the approved budget for the Clanwilliam Transfer Station by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x 100]	% of budget spend by 30 June 2025	3	New indicator for 2024/25	0%	20%	20%	0%	R
Corrective Action		Project will be fast tracked to ensure 100% expenditure by 30 June 2025							
TL4 9	Submit a quarterly report to Council on the Blue and Green Drop Status	Number of reports submitted	All	New indicator for 2024/25			2	1	R
Corrective Action		The Manager Water and Sanitation position was vacant during the first quarter of the financial year. The Manager Water and Sanitation was appointed and started 1 October 2024. All reports going forward will be submitted to council as per planned due dates							

Table 9: Improve and sustain basic service delivery and infrastructure development

Strive for financial viability and economically sustainability

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL13	100% of the Financial Management Grant spent by 30 June 2025 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2025	All	100%	0%	20%	20%	41.99%	B
TL14	Submit the annual financial statements to the Auditor-General by 31 August 2024	Approved financial statements submitted to the Auditor-General by 31 August 2024	All	1	1	0	1	1	G
TL15	Achievement of a payment percentage of 92% by 30 June 2025 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2025	All	90,60%	70%	91%	91%	94.46%	G2
TL57	Submit the annual financial statements to the Auditor-General by 31 August	Annual financial statements submitted to the Auditor-General by 31 August	All	New indicator for 2024/25	1	0	1	1	G
TL58	Update the property register and valuation roll bi-annually and submit to the Municipal Manager	Number of quarterly updates	All	New indicator for 2024/25	0	1	1	1	G

Table 10: Financial viability and economically sustainability

Promote Good governance, community development & public participation

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL3	Compile and submit the Strategic and Operational Risk Register to the Risk Committee by 31 December 2024	Strategic and operational risk register submitted to the Risk Committee by 31 December 2024	All	1	0	1	1	1	G
TL4	Report quarterly to Council on the implementation status of the Municipal Recovery Plan	Number of quarterly reports submitted	All	3	1	1	2	2	G
TL5	Report quarterly to Council on the implementation status of the Budget Funding Plan	Number of quarterly reports submitted	All	4	1	1	2	2	G
TL6	Report quarterly to Council on the implementation status of the Government Debt Relief Plan	Number of quarterly reports submitted	All	4	1	1	2	2	G
TL64	Conduct quarterly ICT steering committee meetings	Number of meetings conducted	All	New indicator for 2024/25	1	1	2	1	R
Corrective Action		The ICT Steering Committee meeting for this Quarter (October to December 2024) has been postponed until 17 January 2025. There will be 2 ICT Steering Committee meetings scheduled for the next Quarter (January 2025 - March 2025)							
TL67	Conduct a quarterly Central Occupational Health & Safety Committee meeting	Number of meetings conducted	All	New indicator for 2024/25	1	1	2	2	G
TL69	Spent 90% of the approved training budget by 30 June [(Actual	% of budget spent	All	New indicator for 2024/25	0%	10%	10%	5%	R

expenditure /total approved budget)x100]										
Corrective Action		There is currently an On Order. An action plan will be obtained from the Training Officer, outlining all the planned expenditure for the last 2 quarters (across months January 2025 - June 2025).								

Table 11: Good governance, community development & public participation

Facilitate social cohesion, safe and healthy communities

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL63	Conduct a feasibility study in conjunction with Government Departments on the viability of a vehicle impound centre by 31 December	Completed feasibility study	All	New Indicator for 2024/25	0	1	1	0	R
Corrective Action		The Manager Public Safety was appointed 1 November 2024. We propose movement of date to end June 2025							

Table 12: Facilitate social cohesion, safe and healthy communities

Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

Ref	KPI	Description of Unit of Measurement	Ward	Actual Performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL27	Spend 90% of the approved capital budget for IT by 30 June 2025 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2025	All	83,36%	0%	20%	20%	25%	G2

Table 13: Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council

3.5 Adjustment of the Top Layer SDBIP for 2024/25

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and Provincial Treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the municipal manager must also submit the amended SDBIP, within ten working days after the council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised where needed and submitted with the Adjustments Budget to Council by the end of February 2025 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget.

3.6 Annual Report for 2023/24

The Annual Report of the 2023/24 financial year will be tabled by 29 January 2025.

As prescribed in Section 72(1)(a)(iii) of the MFMA the Accounting Officer must assess the performance of the Municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. Council will appoint an Oversight Committee, who will compile an Oversight Report. This report will include a summary of comments and conclusions on the Annual Report of the Municipality for 2023/24.

However, to ensure the credibility of the 2023/24 Annual Report and that the information in the report is accurate, reliable and correct, it has been audited by the Auditor-General and the final draft will also be sent to them for verification. Thus the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well.


MUNICIPAL FINANCE MANAGEMENT ACT: SECTIONS 72(1)(A)(II)

SUBMISSION BY THE MUNICIPAL MANAGER

The assessment of the Municipality's service delivery performance for the first half of the financial year is herewith submitted in terms of Section 72(1)(a)(ii) of the Municipal Finance Management Act (MFMA). This submission further serves to inform the Executive Mayor that an adjustment budget will be tabled to Council.

Print Name G. F. Matthyse

MUNICIPAL MANAGER OF CEDERBERG MUNICIPALITY

Signature 

Date 22/01/25

Acknowledgment of receipt by the Mayor

Print Name R. R. RICHARDS

MAYOR OF CEDERBERG MUNICIPALITY

Signature 

Date 22/01/25